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Current Topics.

The Curtain Clauses of the Law of Property Act.

THE OPERATION of the Law of Property Act, 1922, will depend very largely, as regards sales of land, on s. 3. We entertain the hope that when the Bills which are to give the Act its working form appear, it will be found that the section has been completely re-drafted. But in order to call attention to the necessity for doing this we make, on another page, a further attempt to state the meaning of the section, and whether we have succeeded or not, the difficulty of the task is a measure of the urgency of amendment. It will be a strange thing if an Act to simplify the Law of Property should contain, as its leading enactment, a provision which no one but the draftsmen can understand.

Delegated Law-Making.

SIR LYNDEN MACASSEY, K.C., has performed a very useful service in contributing to the February number of the *Journal of Comparative Legislation and International Law* an article on "Law-Making by Government Departments." The tendency of Parliament to legislate in skeleton form, leaving the details to be filled up by rule-making authorities, and also the tendency of Government departments to assume functions which are properly judicial, have been frequently criticized in these columns, and Sir LYNDEN MACASSEY calls attention to remarks made by Lord COZENS-HARDY when Master of the Rolls at a City dinner in 1911, which we noticed at the time : 55 SOL. J. 492. He had seen, he said—

" Signs of attempts by the Executive to interfere with the Judiciary, and against all such attempts he thought he could pledge his colleagues and himself to offer a strenuous resistance. There was another danger connected with the Executive. In recent years it had been the habit of Parliament to delegate very great powers to Government Departments. The real legislation was not to be found on the Statute Book alone. They found certain Rules and Orders by some Government Departments under the authority of the statute itself. He was one of those who regarded that as a very bad system, and one attended by very great danger. For administrative action generally meant something done by a man whose name they did not know, sitting at a desk in a Government office, very apt to be a despot if free from the interference of the Courts of Justice."

The Statutory Rules and Orders.

SINCE THESE words were spoken, we have had the flood of Orders due to the war, and these have not altogether escaped adverse judicial decision. But apart from this exceptional cause, the tendency on which Lord COZENS-HARDY animadverted is still very much in evidence. The enormous mass of inferior legislation of this kind can be appreciated by a glance at the annual issues of the Statutory Rules and Orders ; and it is still more strongly brought home when it becomes necessary to search for a particular Order. "If," says Sir LYNDEN MACASSEY "we are to be governed mainly, as really is the case to-day, by Government Departments under delegated power, then surely all legislative provisions whatsoever in the form of Rules or Orders should without exception be printed, published and circulated as fully, expeditiously and cheaply as the public or private statutes." And after referring to the limited resources of Mr. PULLING and Mr. CECIL T. CARR, who have the task of editing the Orders, he says : "Their work should be enlarged, and their resources expanded so as to assure the fullest possible publicity of the law that is being almost daily enacted in the cloistered recesses of Government Departments." And Sir LYNDEN discusses fully, too, the possibility of testing whether Orders or proposed Orders are *ultra vires* ; but into this aspect of the matter we cannot at present follow him. Delegated law-making we are not likely to see the end of ; but there should go with it publicity and the chance of effective control.

The Victorian Chancellors.

A CORRESPONDENT whose letter we print elsewhere suggests that one of our numerous ex-Chancellors should take up Lord CAMPBELL's work and continue the lives of the Chancellors down to the present time, commencing with Lord LYNDHURST and coming down to Lord HALSBURY. But it is not every Chancellor who is destined, like Lord CAMPBELL, "to add a new terror to death," and we doubt whether Lord FINLAY, or Lord LOREBURN, or Lord HALDANE, or Lord BUCKMASTER, is likely to accept the role of biographer. There might be more hope for Lord BIRKENHEAD, but we do not know whether the two volumes of "Points of View" are to be followed by further literary activities ; though there is room for much in a career which has, it may be anticipated, many years to come and which is nothing if not strenuous. But apart from CAMPBELL's own posthumous volume, which adds to the series the lives of LYNDHURST and BROUHAM, our correspondent seems to have overlooked Mr. J. B. ATLAY'S "The Victorian Chancellors," published in 1908, which in two volumes covers just the period he mentions. Beginning with LYNDHURST, it gives what are for the ordinary reader quite sufficient details of his life, and of the lives of BROUHAM, COTTFENHAM and TRURO, in the first volume, and the second volume gives ST. LEONARDS, CRANWORTH, CHELMSFORD, CAMPBELL, WESTBURY, CAIRNS, HATHERLEY and SELBORNE, and also short sketches of HALSBURY and HERSCHELL. Of some of these there are fuller records, such as NASH'S Life of Lord WESTBURY, and Lord SELBORNE'S "Memorials," and the student of recent legal and political history has ample material on which to draw. But for a single work on the Chancellors since Lord ELDON, ATLAY'S volumes are not likely to be superseded, and they are full of information as to famous advocates and lawyers who failed to attain the chief prize of the profession—HOLKER, for instance, to take a Lancashire name which happens to appeal to us. Who remembers that he was, next to ERSKINE and SCARLETT, probably the greatest verdict getter at the English Bar ? But it was only for a short period that he held the office of Lord Justice, gracefully conferred upon him by Mr. GLADSTONE to smooth the pillow of a dying man. Certainly those who are interested in the Law and Lawyers should be familiar with "Atlay."

Constitution-Making in Egypt.

IN ITS issue of 4th April, *The Times* has an important article under the title "The Issue in Egypt," which should be of great interest to all constitutional lawyers. The situation in Egypt,

the writer points out, has now reached a stage in which the only problem that remains is to get general agreement among the Egyptian political parties as to the terms of the new Constitution, and this may be framed on any lines the Egyptians please, so long as it accepts the two conditions precedent of Lord ALLENBY'S proclamation last summer, namely (1) British control of Egyptian Foreign Policy, and (2) British right to remain in military occupation of the Suez Canal zone. Once such a constitution is agreed and accepted by both the KHEDIVE and Lord ALLENBY, our troops will be withdrawn from the rest of Egypt and political prisoners will be released. But difficulties have occurred in framing the Constitution. The Democratic parties in Egypt wish the draft (1) to declare that "all power comes from the people," following the French and American models ; (2) to deprive the KHEDIVE of all veto on legislation ; and (3) to give the Elective Parliament complete sovereignty over all matters, just as the British Parliament is sovereign in England. The Conservative and Khedivial parties on the other hand, wish (1) to represent the constitution as a grant of liberties from the Crown to the people, following the German and Prussian precedents ; (2) to retain a Crown veto ; and (3) to reserve certain "Organic Laws" from alteration by Parliament, in this latter respect following the American model. Our own representatives, it seems, while retaining a correct attitude of perfect impartiality, naturally favour the more moderate and cautious proposals of the Conservatives ; but this will not hinder the giving of our assent to any proposals on which all Egyptian parties may agree.

Rent Restriction Acts and "Attendance."

A LEARNED CORRESPONDENT writes : "The Rent Restriction Acts continue to provide an apparently unending source of trouble. Last week we were confronted with a further decision (*Wood v. Carwardine*, see *Times*, 21st ult.) arising out of the proviso to s. 12 of the Act of 1920. The proviso enacts as follows : "This Act shall not, save as otherwise expressly provided, apply to a dwelling-house *bond fide* let at a rent which includes payments in respect of board, attendance or use of furniture." In that case McCARDIE, J., held that the supplying of hot water through a pipe by the landlord to the occupant of a flat, in accordance with the terms of the lease, and that the duties of the resident caretaker who took up coal for the tenant several times a week and took down refuse, but did not enter the flat, and who also took up letters and parcels to the tenant, did not constitute attendance within the meaning of the proviso. His lordship based his decision, so far at any rate as it affected the question of the delivery of the letters and parcels, on the ground of *de minimis non curat lex*, and he also expressed the view that the object of the proviso was to exclude from the operation of the Act flats in which the landlord rendered by his servants actual personal services within the flat. He also laid emphasis on the fact that the Act was clearly designed for the protection of the tenant. With all deference to this decision it is difficult to agree entirely with this view, although a decision to the opposite effect would apparently tend to narrow the scope of the statute considerably, and to rule out from the purview of the statute all flats to the internal economy of which the services of a caretaker provided by the landlord are ancillary. It is surely not unreasonable to regard some of the work done on behalf of the tenant by the landlord in this case, entailing, as it must, the landlord's presence or the presence of his caretaker at the building, as being within the meaning of the word 'attendance' in the proviso, even though that attendance is not in respect of services performed actually inside the flat itself. The distinction may perhaps be emphasised by the suggestion that, while, for example, the cleaning of the common staircase may not constitute 'attendance' within the meaning of the proviso, ministrations of the caretaker which contribute to the introduction of something into the flat (e.g., hot water through pipes, coal, letters and packages) do amount to attendance. The real intention of the statute would seem to be that, if the landlord by agreement with the tenant provides the latter with anything more than an unfurnished

dwelling-house, and contributes to the comfort of the tenant inside the flat by services which entail the daily or intermittent presence of himself or his agent, the tenant should no longer benefit under the proviso."

Search Warrants for Indecent Articles.

WE DO NOT propose to comment at any length on the now somewhat notorious Clause 19 of the Criminal Justice Bill, which has just left the Lords for the Commons ; but it is certainly to be hoped tha^t the Lower House will give more consideration to the very drastic provision of the clause. Under Clause 19, any police official may lay an information before a single Justice of the Peace that he has reason to believe that a named person has an indecent article in his house : thereupon the single justice can issue a warrant authorising a constable to break into the house, search it, and seize the book or paper complained of, for we assume that a book or paper is an "article." Obviously the dangers of abuse are enormous, while the mischief at which this drastic procedure is aimed can scarcely be very great. A limitation of the clause to the case of persons selling books, or possessing them for purposes of trade, would be intelligible, but to penalise anybody suspected of possessing a copy of *Rabelais* or the *Decameron*, which to many justices would appear indecent publications, is simply an outrage. The danger of abuse is obvious. In the first place, there is the stupid, narrow-minded, or bigoted Justice of the Peace : there is at least one such to be found in every Petty Sessional area, and, of course, the zealous official would apply to him for the warrant. Then there is general prejudice against persons of advanced or eccentric views, which may easily be regarded, even by otherwise sensible persons of limited experience, as indecent in character ; many well-meaning persons of authority are ignorant enough to suppose that the Bolsheviks, for example, advocate "Nationalisation of Women," and that Bolshevik literature contains such proposals. And, to conclude, we have the serious danger of the corrupt official who deliberately uses his power to extract blackmail from persons he can at least annoy, if not arrest, by pretending to make a search upon their premises for indecent literature which, he well knows, has no existence whatever. In fact the danger of abuse is so unlimited that, in the interests of the liberty of the subject, it is to be hoped the House of Commons will amend or omit Clause 19. If the above is not the real effect of the clause, this should be made quite plain.

Compensation for Destruction of Decrepit Horses.

MR. HAY HALKETT, the metropolitan police magistrate at Lambeth police court, has called attention to a matter of great importance in connection with the working of the Protection of Animals Act, 1911 ; *Times*, 4th inst. He explains, in commenting on the agitation for severer punishment of persons convicted of working old and decrepit animals, that magistrates are faced with a very great difficulty. The man working the animal is often in the position of having to work it for a livelihood or starve, and let all his family starve, or go into the workhouse ; if the animal is destroyed, he loses his only means of earning a livelihood. Now s. 2 of the Protection of Animals Act, 1911, enables justices to order the destruction of an animal, provided a veterinary surgeon certifies that it is unfit for work ; but in most of the cruelty cases which have aroused so much public indignation the veterinary surgeon is unable to certify this, and the magistrate cannot make an order for the destruction of the animal. To punish with hard labour men who are working an animal the magistrate deems unfit, but a veterinary surgeon does not think too unfit to work, would be an arbitrary and unjust severity, and magistrates naturally hesitate to do so. An order for destruction can also be made "if the owner assents," and when the owner is also the accused, magistrates often obtain his assent to the destruction of the animal by holding *in terrorem* the threat of imprisonment ; in such cases, it would be a breach of an honourable understanding to obtain such assent and then send the owner to prison. The real remedy, surely, is the provision

of some reasonable compensation to owners who assent in such cases to have their animals destroyed ; a few pounds would enable the coster-owner to get a new horse and save him from the misery of ruin. The public-at-large, who protest against the working of these animals as gross cruelty, should be willing to bear some portion of the loss incurred by their destruction. Unless they are so willing, they are merely enjoying the luxury of professing humanity at another individual's expense, since they expect him to bear the loss necessary to satisfy their own humane sentiment. An amendment of the Act of 1911 providing a small fund for compensation to impoverished owners of decrepit horses, which fund might consist of the fines in cruelty cases, would be a highly desirable alteration of the law.

The Obligation to accept a Customer.

MR. JUSTICE BAILHACHE's decision in *Western Bank, Limited, v. Ernest Beck & Co. Limited*, has just been affirmed by a strong Court of Appeal consisting of BANKES, SCRUTTON and YOUNGER, JJ., *Times*, 28th ult. The defendant company had sold a quantity of cloth to the plaintiff bank, but had undertaken, as a term of the sale, to endeavour to sell it on commission for the plaintiffs, and if they could not do so, after a certain lapse of time, to re-purchase it from the bank on certain agreed terms. The company received an offer for the cloth from the Krassin Delegation, then in England, but the bank would not have any dealings with Bolsheviks. The defendants refused to re-purchase the cloth at the expiry of the agreed time on the ground that the plaintiff bank had unreasonably refused a customer tendered by them as agents, and had therefore prevented the carrying out of a sale. It was shown, however, that a private person called PALEY had also offered to purchase the cloth, and that the bank had refused to accept him, because he admitted that he intended to re-sell to the Krassin Delegation. Mr. Justice BAILHACHE held that the bank was entitled to refuse the Krassin Delegation, an impecunious customer, but was not entitled to refuse PALEY, whose financial stability no one doubted, merely on the political ground that he was going to re-sell to the Delegation. The bank had, therefore, unreasonably prevented the agent from earning his commission, and must be held liable in damages accordingly.

Rent Restriction and "No Children" Covenants.

A STORY IS being told in the Temple about a learned professor, a nominal though not a practising member of the Bar, who frequently presides as chairman of justices in a suburban area. The other day, he was asked to make an eviction order under the Small Tenements Recovery Act. The tenant pleaded the Rent Restriction Act, and the landlord replied that the tenant had forfeited his statutory privilege by breach of a covenant of the tenancy agreement. This covenant, it seems, restrained the tenant from (1) assigning or sub-letting without consent, (2) bringing or keeping any children to reside on the premises, (3) letting lodgings, and (4) entertaining guests—all without the landlord's assent being obtained. There was a proviso, however, to the effect that the tenant might entertain "for a reasonable time before asking the landlord's assent" any relative who arrived unexpectedly and could not get lodgings in the neighbourhood, no charge to be made for such entertainment. It so happened that the tenant married ; his wife had a child ; this the landlord relied on as a breach of the covenant not to bring or keep children on the premises. But the learned chairman deemed otherwise. He held that such a case came within the terms of the proviso, for the child was a "relative" who had arrived "unexpectedly" and could not get lodgings in the neighbourhood ; so that the father was entitled under the proviso to entertain him "for a reasonable time," provided he did so "gratuitously." The eviction order was refused accordingly ; but the chairman offered to state a case.

At Burnham, near Slough, on 27th March, Kerrisons Limited were fined 10s. for exhibiting advertisements on a hoarding on the Great Bath-road in such a position as to disfigure the natural beauty of the landscape.

Furnished Houses and Rent Restriction.

THE closing fortnight of Hilary Term was marked by a series of decisions upon the meaning of "furniture" in the proviso to s. 12 (2) of the Rent Restriction Act, 1920. That proviso excludes from statutory protection premises otherwise within the Act when they are "bona fide let at a rent which includes payments in respect of board, attendance, or use of furniture." Very different views have been taken by different courts as to the effect of the last words "use of furniture."

The recent cases on this point are the following: In *Wilkes v. Goodwin*, 8th March, reported elsewhere, the Court of Appeal considered the matter, but gave a very indecisive judgment which has not greatly cleared the issue; YOUNGER, L.J., dissented in a lengthy and very closely reasoned judgment from BANKES and SCRUTTON, L.J.J., but the majority themselves gave somewhat different reasons for their views. Four days later EVE, J., had to consider the point in *Dick v. Duncan*, *ante*, p. 384. Then came two cases before McCARDIE, J.—*Wood v. Carwardine*, *Times*, 21st March, and *Rimmer v. Carson*, *Times*, 24th March. In the former case that learned judge did not have the advantage of the very full report of *Wilkes v. Goodwin* contained in the next number of the *Times Law Reports*, and apparently had to rely on the abbreviated report in the daily issue of *The Times*. but in the latter case he had the full judgments before him and commented upon them. In a case some weeks before, the Divisional Court had considered the same question in *Crane v. Cox*, *ante*, p. 335. The result is that there have come into existence a number of decisions mostly decided without full cognizance of the views taken by other judges or of the Court of Appeal, so that further appeals seem not improbable.

Prima facie, the practitioner accustomed to the interpretation of statutes would be inclined to take the view expressed by the Divisional Court in *Crane v. Cox*, *supra*. There it was held that a "house let with . . . use of furniture" means a house let as a furnished house and with an establishment of furniture. "Furniture" does not mean an article of furniture. A chair is not "furniture," neither is a table, nor a bed, nor a piano. These are "pieces of furniture," not "furniture." That term means the establishment of a house which adapts it for use as a habitation, just as the "equipment" of a soldier means the establishment of arms and accoutrements which fits him for warfare: not one or more parts of such equipment. Such individual articles are merely "pieces of furniture" or "parts of equipment," as the case may be. The wider term "furniture" is not a correct description of them.

Taking this view, the Divisional Court not unnaturally held that there must be an adequate amount of furniture before a house could be said to be let "bona fide . . . with use of furniture." They also held that "furniture" could not be stretched so as to include "fittings or fixtures," and apparently they regarded "linoleum" as a fixture or fitting, not as furniture. This view was followed by EVE, J., in *Dick v. Duncan*, *supra*, and by McCARDIE, J., in the earlier of the two cases he decided in March, namely, *Wood v. Carwardine*, *supra*. Thus it seemed fairly settled that "furniture" means an establishment of furniture, not isolated pieces.

Then came the decision of the Court of Appeal in *Wilkes v. Goodwin*, *supra*, which we have already (*ante*, p. 376) shewn to be very unfortunate. Actually, it was decided a few days before the last two first instance cases, but was not available *in extenso* for argument by counsel in these cases. In *Wilkes v. Goodwin*, YOUNGER, L.J., followed the view taken in *Crane v. Cox*, and gave convincing additional reasons in support of it. But the majority of the court felt faced by a difficulty in taking the same view. They argued that "use of furniture" is *eiusdem generis* with "board" and "attendance" in the proviso to s. 12. But no one suggests that "board" must mean "full board," or "attendance" "full attendance" in order to exclude the statute.

Partial board or partial attendance are sufficient, so long as they are *bona fide*, not merely colourable, and are not so trifling as to be excluded by the rule *De Minimis non curat Lex*. Hence a partial supply of furniture must also be sufficient to exclude the statute. They therefore sent back the case before them, in which the alleged furniture consisted of "linoleum," in order that the county court judge—who had directed himself that there must be a complete establishment of furniture to exclude the Act—might consider whether or not the "linoleum" was sufficient in quantity in all the circumstances of the case to satisfy the words "bona fide let at a rent which includes payment in respect of . . . use of furniture."

This decision of the Court of Appeal was followed with obvious reluctance, which will be generally approved, by McCARDIE, J., in his second case, *Rimmer v. Carson*, *supra*. He considered very carefully the numerous decisions now accumulated on the point, and came to the conclusion that the united effect of *Crane v. Cox* and *Wilkes v. Goodwin* established the following rules:—

- (1) To exclude the protection of the statute there must be "furniture"; fittings and fixtures are not enough.
- (2) The furniture need not be a complete establishment, nor an adequate quantity; pieces of furniture will be enough.
- (3) But there must be a substantial quantity of furniture; a trifling amount will be excluded by the operation of the *De Minimis* maxim.
- (4) The parties must genuinely intend some part of the rent paid to be an addition made because of the "use of furniture" to what would have been the rental of the house, if let unfurnished; otherwise the letting is not *bona fide*.

(5) Apparently, it is a question of fact for the county court, or other the first instance judge, whether in any case the "use of furniture" is sufficiently substantial and *bona fide* to exclude the negativing effect of the "*De Minimis*" and the "*bona fide* letting" conditions stated above.

On the whole, it would seem that these rules, which are contained in Mr. Justice McCARDIE's judgment, but not expressly numbered and arranged as we for convenience have done, set out clearly the situation as it now is after the majority decision of the Court of Appeal in *Wilkes v. Goodwin*, *supra*. As we have intimated, it is very unfortunate that that decision was given. For the practical working of the statute it is worse than useless. "Use of furniture" implies an establishment of furniture, something which one would call a "furnished" house; and this interpretation of the term "furniture" is strengthened by the juxtaposition of the words "bona fide let." The adequacy of the establishment would remain in each case a question of fact; nor should the determination of that question be insuperable. It will be for the Legislature in the new Rent Restriction Act to show that they mean a provision of this nature to have a common-sense operation.

The Law of Property Act, 1922. The New Scheme of Interests in Land.

(Continued.)

3.—*Equitable interests*.—We have stated the legal interests which exist at present, and the restricted category of such interests which will exist under the new system. Side by side with legal interests there have existed for some 400 years an equally elaborate series of equitable interests based on the effect given by the Court of Chancery to trusts and to mortgages, and on these interests the new system places no restriction; rather it may be thought to increase them, for by s. 1 (1) all estates, interests and charges which now exist at law, and are not within the new category of legal interests, are converted into equitable interests. But in fact, speaking generally, there is no increase in the nature of equitable interests. The rule has been that equity follows the law, and equitable estates have been created in the pattern of legal estates. Thus, to a legal estate for life corresponds an equitable estate for life; to a legal remainder, an equitable remainder; with the distinction in favour of equitable estates that they have a legal estate to support them, and have not been liable to the same possibilities of failure for want of a legal estate as legal remainders.

Equitable estates may be trust estates or equities of redemption, and to each this principle, that the equitable estate follows in

general the same rules as legal estates, applies: *Burgess v. Wheate*, 1759, 1 Eden. 177, 223, 226 (trusts); *Casborne v. Scarfe*, 1737, 1 Atk. 603 (equities of redemption). Then there is the equitable interest arising in favour of a purchaser under a contract of sale; and securities for money, in addition to leaving an equity in the mortgagor, may be in such a form as to confer only an equitable interest on the mortgagee, as in the case of a second mortgage or of a mere charge. In addition, there are equitable interests such as the benefit of restrictive covenants, which are analogous to legal easements. Most equitable interests will be found to fall within these classes, and the conversion of legal interests into equitable interests simply places them in the appropriate equitable class without any further change in the system of equitable interests, save as regards puisne mortgages which, if in the form of legal mortgages, will in future be legal interests. Thus a strict settlement, in which the limitations are now all legal limitations, becomes a settlement under which the tenant for life holds the legal fee simple, and all the limitations are equitable. This, combined with the repeal of the Statute of Uses, abolishes the whole system of springing and shifting uses and of executory devises taking effect at law, but enables the same results to be achieved by the creation of corresponding interests in equity.

Thus the simplification of legal estates by restricting them to the fee simple and a term of years is not accompanied by any increase in the complexities of equitable interests. Hitherto settlements have been effected either by legal limitations or by equitable limitations. In future they will be effected only by equitable limitations. That, speaking generally, is the extent of the change effected by the re-arrangement of legal and equitable interests. The liability of the legal owner—the "estate owner"—to the equitable owners will depend on general principles established with regard to the liability of trustees, and also on the specific provisions of Sched. I, Part II, "Enforcement of Equitable Interests."

MAKING TITLE TO LAND.

The most important matter for practitioners when the new system comes into operation will be the extent and mode of the alterations in making title to land. It is here that the draftsman's guiding maxim—evolution and not revolution—specially applies. The familiar classes of owners, beneficial and fiduciary, will still exist, but their facilities for making title on sale will be extended. Remembering that the legal fee simple—and similar observations apply to terms of years—must be in an "estate owner," such owner may be (1) a beneficial owner; (2) a tenant for life; (3) a trustee for sale; (4) a trustee not being a trustee for sale; (5) a personal representative; and (6) there is a mortgagee, who can dispose of the fee simple, though his actual estate is only a term of years. In each of these cases, except the first, the character of the estate owner shows that he holds subject to certain equities. A tenant for life holds subject to the equities of the other persons entitled under the settlement; a trustee, whether for sale or not, holds subject to the equities of the beneficiaries; a personal representative holds subject to the equities of the persons interested in the estate; and the mortgagee holds subject to the equity of redemption. These are equities which under the existing practice are overridden by the exercise of the estate owner's power of sale.

Then there may be equities which are not so overridden. The estate of the beneficial owner may be subject to a charge for securing money; but his conveyance will not override this. The tenant for life may hold the legal estate subject to a similar charge which is paramount to the settlement, but his conveyance will not override it. And so, too, in other cases. These may be described as paramount equities; and those which can be overridden by the exercise of a power of sale as now existing may be described as subject equities. The operation of the Act in extending the facilities for overriding equities by means of trusts for sale and settlements is two-fold:—

(1) The Act creates or enables the creation of trusts for sale and settlements where none now exist.

(2) The Act enables paramount equities to be overridden as well as subject equities.

As regards trusts for sale, the chief statutory trusts for sale created by the Act are in the case of administrators and of land held in undivided shares. The latter case we have recently discussed, *ante*, pp. 362, 380, 398. Under s. 147 an administrator will hold the real estate on trust for sale. There is no such provision as regards executors, and they, apparently, will have only their existing power to sell for purposes of administration, though, as we have already pointed out, the Act is not clear in this respect: 66 SOL. J., pp. 731, 737. These statutory trusts for sale will, like ordinary trusts for sale, override subject equities, and as regards the overriding effect of sales where land is held in trust for co-owners special provision is made by Sched. III. As regards settlements, an instance of a settlement created by the Act will be found in s. 53 (4), which provides that an infant's land shall for the purposes of the Settled Land Acts be settled land, and other interests can be overridden accordingly as subject interests.

But the Act also enables trusts for sale and settlements to be created for the express purpose of overriding equities, which are thereby placed in the position of subject equities. Under s. 3 (3) (iii) the estate owner can convey his estate to approved trustees or to a trust corporation upon trust for sale, and thereupon any equitable interests can be overreached by the trustees for sale; or under s. 53 (2) he may, where any equities exist, by deed make the land settled land and thereby acquire the statutory powers of a tenant for life, the equities being thereby made "subject equities." Thus, if a beneficial owner holds his estate subject to a charge which he cannot in the ordinary way pay off upon a sale, he can create either a trust for sale or a settlement, and transfer the charge from the land to the proceeds of sale.

Then we have the case where there are both paramount and subject equities. This will occur where land vested in trustees for sale is subject to a charge created either before or after the creation of the trust for sale. Thus the charge may be one created by the settlor, so that the land is settled on trust for sale subject to the charge; or it may be created by the trustees under a power in that behalf. In either case it is a paramount charge, and will not, in the ordinary way, be overreached by a sale; but s. 3 (3) (i) enables it to be overreached in the latter case, though not in the former. Similarly, s. 3 (3) (ii) enables charges paramount to a settlement to be overreached if created after the settlement; but not if created before.

Thus the effect of s. 3, taken with s. 53 (2), is—(1) that trusts for sale and settlements are extended so as to cover all cases where it is desired to overreach an equitable interest; (2) that a sale overreaches all subject equities and transfers them to the proceeds of sale; (3) that paramount equities are also overreached if they are subsequent to the trust for sale or settlement, but not if pre-existent. As regards such paramount equities subsequent to the settlement it is necessary to exclude s. 20 (2), (i), (ii), (iii) of the Settled Land Act, 1882, and this is done by s. 47 (2) of the present Act.

But while we have tried to give the effect of s. 3 of the present Act, the section itself is so framed as to make its meaning very difficult to discover. It commences in s. 3 (1) with a general statement not meant to have practical effect, and then expresses its real meaning by a series of exceptions and sub-exemptions. The general statement is that a purchaser—*i.e.*, "a purchaser in good faith for money or money's worth": s. 188 (27)—of a legal estate in land is not to be concerned with or affected by any equitable interest whether he has notice thereof or not; and this, if it stood by itself, would give a conveyance of the legal estate the same overriding effect as a transfer on the Land Register or the Shipping Register. But there follows the all-important qualification—"save as provided by s. 3 (2)."

Now s. 3 (2) proceeds to wipe out s. 3 (1) whenever the purchaser has notice, save in the case of a conveyance made by a mortgagee or a personal representative in exercise of his powers, and to state specifically the cases in which a purchaser is not to be affected with notice. They are those in which equities are overreached by a trust for sale or the Settled Land Act power of sale in manner stated above. Hence s. 3 comes to this:—

(1) A purchaser of a legal estate in land from a mortgagee or a personal representative conveying in the exercise of his powers shall not be affected by any equitable interest, whether he has notice thereof or not;

(2) A purchaser of a legal estate in land in any other manner shall not be affected by any equitable interest, whether he has notice thereof or not, provided that he purchases under a trust for sale or the Settled Land Acts, and that, save in the case of a trust for sale or a settlement created under this Act for the purpose of overriding equitable interests, the equitable interest is subsequent in time to the trust for sale or settlement.

In some such way s. 3 might be made a plain statement of the law as to overreaching equities, instead of opening with a rule which is not intended to be effective, and then giving the real rules in the form of exceptions.

As regards a conveyance by a mortgagee or personal representative, we do not understand why it should have the special overriding effect given to it. A mortgagee who takes subject to a first charge, or a personal representative of a testator who had created a charge, is to sell free from it, although there is no precaution as in s. 3 (3) (iii) and s. 53 (2) as to the safety of the purchase money. And what is meant by a personal representative selling in the exercise of his powers? Does this include an administrator selling as trustee for sale? Presumably not, for he falls within the provision as to such trustees.

Again we see no reason why paramount equities created before a trust for sale or a settlement should not be overreached just as they are overreached in the case of a trust for sale or a settlement created *ad hoc*. This seems to be necessary in order to give completeness to the scheme.

The overreaching of equities does not extend to the equitable interests protected by registration under the Land Charges Act, 1888, but as to this we may refer to a previous article: 66 SOL. J. 749.

(To be continued.)

Reviews.

The Law of Education.

THE EDUCATION ACT, 1921. The Grammar Schools, the Public School Acts, the Endowed Schools Acts, the Charitable Trusts Act, the School Sites Acts, and the Act relating to the Superannuation of Teachers. With other Acts relating to Education. And Notes on the Statutory Provisions. Also an Appendix containing selections from the Orders in Council and Rules, Regulations and Memoranda of the Board of Education, the Home Office, the Ministry of Health, etc. Together with an Abstract of the Grant Regulations. First twenty editions by Sir HUGH OWEN, G.C.B., Barrister-at-Law. Twenty-first and Twenty-second editions by Sir JOHN LITHIBY, C.B., LL.B. (London), Barrister-at-Law. Sometime Legal Adviser of the Local Government Board. Twenty-second edition. Charles Knight & Co., Ltd. 57s. 6d. net.

The size to which this work has attained is a measure—more satisfactory, perhaps, to the educationalist than to the lawyer—of the importance of education as part of the administration of Government. Education, as Sir John Simon said in the House of Commons, in calling attention to the matter just before the adjournment (*Hansard*, H.C., 29th March, p. 766), constitutes the main element in the strength and the influence of our country throughout the world. But Parliamentary care for education is a matter of recent growth. So far as general public education is concerned it commenced with the famous Education Act of 1870, and by that and the further series of statutes culminating in the Act of 1918, provision has been made—to use Sir John Lithiby's words—for the progressive development and comprehensive organisation of a national system of public education throughout the country. It has not yet, it may be hoped, reached that ideal of the French Minister of Education, who said with pride that every child throughout the country was learning exactly the same lesson at the same moment; but the succession of statutes necessitated the Consolidating Act of 1921, and that, with extensive annotations, forms the basis of the present edition of "Owen." The notes, indeed, form a very valuable feature of the work. Thus the note to s. 76, "Compulsory Attendance at Continuation Schools," which with ss. 77 and 93, replaces s. 10 of the Act of 1918, explains clearly the obligations as to the provision of and attendance at continuation schools, and specifies the nine areas which had been brought within the system by Orders of the Board of Education up to June, 1922. And s. 17, "Duty to Provide and Maintain Public Elementary School Accommodation," has an elaborate and well arranged note on the expenses which may be incurred by the local education authority in the performance of the duty to "maintain and keep efficient" the public elementary schools within their area, and on other matters incident to the schools, such as rating; and the decisions on these and other points are fully stated: such as *Board of Education v. Rice*, 1911, A.C. 179, on the rate of payment of teachers in non-provided schools. The Act of 1921 is followed by the unrepealed provisions of the earlier Acts, and the latter part of the book gives miscellaneous Acts bearing on the subject, such as the relevant sections of the Children Act, 1908, and the Mental Deficiency Act, 1913, and also the Acts dealing with higher education, and the Charitable Trusts Acts. The note to s. 29 of the Charitable Trusts Act, 1855, states concisely the decisions on the necessity of obtaining the consent of the Charity Commissioners to sales and leases, and the note to s. 62 of the Act of 1853 may usefully be consulted as to exemptions from the jurisdiction. The book deals with the whole subject of education in a very complete and able manner.

Books of the Week.

SCOTS MERCANTILE LAW.—The Mercantile Law of Scotland. By ALLAN M'NEIL, S.S.C., and J. A. LILLIE, M.A., LL.B., Advocate, and of the Middle Temple, Barrister-at-Law. W. Green & Son Ltd., Edinburgh. 10s. 6d. net.

Correspondence.

The Co-ordination of Industrial Relief.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—The reference in your issue of the 31st March to the resolution passed on the motion in the House of Commons of Mr. Sexton dealing with the necessity for codifying the law of Workmen's Compensation, owing to the conflicting decisions upon the Employers Liability Act, 1880, and the Workmen's Compensation Act, 1906, raises in my mind the necessity which I have long since thought exists, for dealing with the many and various systems of relief, including not only compensation to workmen, but unemployment illness, old age and relief generally.

Reviewing the situation as we find it for which separate provision is made, we find the following:—

(1) Workmen's Compensation under the Employers Liability Act, Workmen's Compensation Act, and the Common Law remedy, by the employer;

- (2) Health Insurance, contributed to by the employer, the workman and taxpayer;
- (3) Unemployment Insurance by employer, workman and taxpayer;
- (4) Poor Law Relief by the ratepayer; and
- (5) Old Age Pensions by the taxpayer.

It becomes, I suggest, at once apparent that all of these provisions overlap each other. Separate ministries and authorities (local or otherwise) consisting of the Ministry of Health, the Ministry of Labour, Poor Law guardians throughout the country, and numberless post offices are set up, with separate staffs of officials receiving large salaries, and offices involving heavy expense are maintained for administrative purposes. In two instances separate cards and stamps are issued and used. Yet the administration by one authority could easily officiate to the relief of the taxpayer, and at the same time prevent the overlapping, abuse and the confusion which is the outcome of administration by so many authorities and under so many measures.

The contributions by the State, local authority and individual to one fund applicable for these purposes, is a matter which, however difficult, is not insuperable.

In February of 1922 the Minister of Health and the Minister of Labour appointed an Inter-Departmental Committee to consider the relations of Health Insurance and Unemployment, with a view to reducing the duplicated cost of administration, but as far as I am aware the outcome of the report which was issued resulted in nothing being done. The country is groaning under the weight of taxation brought about by the war, and I cannot understand why this question has not received consideration, particularly at the hands of Sir Eric Geddes' Committee, appointed for the purpose of considering and reducing the cost of public departments.

I wrote at the time to Sir Eric Geddes, Sir Alfred W. Watson (the Chairman appointed of this Departmental Committee), and also to the Minister of Labour upon the matter, and received a formal acknowledgment from each.

There are in the present Parliament a greater number of lawyers than I believe has ever previously been the case, and I suggest that an opportunity is now afforded to them to justify their existence, and their membership of the House of Commons, to the relief of the taxpayer, by codifying and simplifying these separate measures.

GUILFORD E. LEWIS.

14, South-square,
Gray's Inn, W.C.1.
29th March.

The Deportation of Zaghlul Pasha.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—The number of *The Solicitors' Journal* for March 10th contains, in a note headed "Egypt and the Deportation of Zaghlul Pasha," some statements as to the international position of Egypt which are not correct. I feel confident that you will be glad to have your attention called to these inaccuracies. The language used in this note implies (1) that Egypt was annexed to the British Crown during the war; (2) that *prima facie* Egyptians will continue to be British subjects "until a treaty has been signed with the new Egyptian Monarchy recognising its independence and arranging for some form of British protectorate over it." You add that Egypt "may be a British territory awaiting the ceremonial act which is to confer on it the independence of a Protectorate . . . or it may be an Independent State which is in *de facto* occupation of British troops."

The facts are as follows: Until 1914 Egypt was a Turkish Vilayet in the *de facto* occupation of a British army. At the outbreak of war with Turkey the British Government declared that the rights of the Sultan of Turkey and those of the Khedive of Egypt were forfeited to His Majesty and were held in trust for the Egyptian people. Six weeks later (18th December, 1914) it was declared that the suzerainty of Turkey was terminated and a British Protectorate was established. On the following day a further proclamation deposed the Khedive Abbas Hilmy and announced that Prince Houssein Kamel had ascended the throne with the title of Sultan of Egypt.

On February 28th, 1922, His Majesty's Government made a "Declaration to Egypt" whereby the Protectorate was abolished, and the independence of Egypt was recognised, subject to the reservation of certain matters for future negotiations—Imperial communication, the protection of foreigners and minorities, and the Soudan.

On March 15th, 1922, the Sultan of Egypt himself proclaimed the independence of his country, and his assumption of the title of King of Egypt.

It will be observed that Egypt has at no time been annexed to the British Crown, though it is at least arguable that for a short period Egyptian sovereignty was held in trust by His Britannic Majesty.

M. S. AMOS.

[We are obliged to Sir Maurice Amos for his interesting statement of the exact position.—Ed. *S.J.*]

The Victorian Chancellors.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—Referring to your article in January last, on "Jacky" Campbell's Lives of the Lord Chancellors, which I have no doubt would be read with great interest, I have wondered if one of our now many

ex-Lord Chancellors would take up Lord Campbell's labour where he left off, and, commencing with Lord Lyndhurst, carry us to the end of the life of Lord Herschell, or even the Earl of Halsbury. I am sure it or they would be volumes eagerly purchased and read, especially by members of the profession. How would it be possible to bring to the notice of these great and learned lords of the desire which I feel sure must be shared by many others besides

CHAS. PROCTOR.

101, Newbold Road,
Chesterfield,
8th March.

[See under "Current Topics."—Ed. S.J.]

CASES OF LAST Sittings. House of Lords.

GOVERNMENT OF KELANTAN v. DUFF DEVELOPMENT CO.
22nd March.

INTERNATIONAL LAW—EXECUTION—PROPERTY OF FOREIGN STATE—GARNISHEE ORDER—SUBMISSION TO JURISDICTION BY FOREIGN STATE—LIMITS OF SUBMISSION—COSTS—ARBITRATION.

A sovereign ruler or state taking proceedings in the English courts submits to the jurisdiction only as to such orders as the court may make to enable the question to be determined, and does not submit his person or property to any order for execution.

Where a question of construction is referred to an arbitrator the award of the arbitrator upon that point cannot be set aside only because the court would have come to a different conclusion.

This was an appeal from the Court of Appeal, reported 67 SOL. J. 260, affirming a judgment of Russell, J., who refused a motion to set aside an award of an arbitrator. The Government of Kelantan some time ago granted some concessions to the Duff Development Company. Those concessions were surrendered, and as part of the consideration for the surrender the government agreed to advance two sums of £30,000 and £22,500. The agreement was made between the government and the Crown Agents for the Colonies acting on behalf of the Government of Kelantan, but the money advanced was in fact advanced by the Federated Malay States, and the Crown Agents were the general agents of the Federated Malay States. The Government of Kelantan went to arbitration with the company, and an award was made by the arbitrator with which they were dissatisfied. They applied to Russell, J., to set aside the award, but he upheld it, and an appeal to the Court of Appeal was dismissed. The costs of the arbitration and subsequent proceedings amounted to over £5,000. In June, 1922, there was paid by the company to the Crown Agents the sum of £1,725 as an instalment of interest on the advance made to them, and the company then instituted garnishee proceedings in order to take that sum for costs. Those proceedings were opposed, and Russell, J., discharged the order *nisi*, which had been obtained. The Court of Appeal affirmed that decision. The Government of Kelantan now appealed to the House.

The LORD CHANCELLOR said that when the appeal came on for hearing a preliminary objection was raised on behalf of the respondents. It appeared that after the decision of the Court of Appeal on the question of setting aside the award, the respondents had applied to the court for a garnishee order against the property of the Government of Kelantan in this country for the amount of the costs of the application and appeal, and also for an order under s. 12 of the Arbitration Act, 1899, to enforce the award. In answer to these applications the Government of Kelantan contended that, being a sovereign state, it was not subject in respect of its public property to the orders of the High Court, and the objection had been allowed by Russell, J., and the Court of Appeal. On these facts the respondents contended that the appellants, having repudiated any liability in this country in respect of either the award or the orders of the court in respect of costs, was precluded from now coming to any tribunal in this country, including that House, for an order to set aside the award. This contention was based partly on the view that the appellants could not at the same time repudiate the jurisdiction of the British courts and appeal to those courts for relief, and also on the view that in the circumstances which had now arisen this appeal was an appeal for costs only. There was force in that objection. The position of a government which at once repudiated the jurisdiction of a court and appealed to it for protection did not accord with one's sense of what was right and fair, and if the point could have been raised at an earlier stage, for instance, at the time when the application to Russell, J., to set aside the award was made, he did not say, although it was not necessary to decide the matter, that effect would not have been given to it. But there was serious difficulty in giving effect to the objection as a ground of refusing to hear this appeal. There was an order of the Court of Appeal standing on record against the appellants, and their lordships were reluctant to deprive the appellants of the opportunity of asking to have that order reversed. Further, it appeared that a decision of this appeal would by no means be abortive. If the decision were in favour of the appellant government it would, of course, relieve it of a heavy

liability; if against it, the decision would not only make the award finally binding on the parties in Kelantan, but would also be a strong ground for an application by the respondents to the Colonial Office (which controlled the Government of Kelantan) to give directions for carrying out the award. Further, it was evident that if the orders of the Court of Appeal relating to the application for a garnishee order and for an order to enforce the award were to be set aside on appeal to that House, the appellants would, if the appeal were stopped in *limine*, be in the position of having the award and the order for costs enforced against them and of having lost their opportunity of taking the opinion of that House on the merits of the case. Adequate security had been given for the costs of the appeal. Their lordships, therefore, decided that the objection must be overruled and that the appeal must be heard. The reference to the arbitrator was a reference as to construction, and it followed that unless it appeared on the face of the award that the arbitrator had proceeded on principles which were wrong in law, his conclusions as to the construction of the deed must be accepted. No doubt an award might be set aside for an error of law appearing on the face of it, and no doubt a question of construction was, generally speaking, a question of law. But where a question of construction was the very thing referred for arbitration then the decision of the arbitrator upon that point could not be set aside by the court only because the court itself would have come to a different conclusion. If it appeared by the award that the arbitrator had proceeded illegally, for instance, that he had decided on evidence which in law was not admissible or on principles of construction which the law did not countenance, then there was error in law which might be ground for setting aside the award, but the mere dissent of the court from the arbitrator's conclusion on construction was not enough for that purpose. After referring to *Adams v. Great North of Scotland Railway*, 1891, A.C. 31, *Attorney-General for Manitoba v. Kelly*, 1922, 1 A.C. 268, and *Re King and Duveen*, 1913, 2 K.B. 32, in support of this view, and distinguishing *British Westinghouse Electric Railways v. Underground Railways*, 1912, A.C. 673, and *Landauer v. Aseer*, 1905, 2 K.B. 184, the Lord Chancellor came to the conclusion that the award in the present case could not be set aside only because the arbitrator might be thought to have been mistaken in his construction of the deed, but only if it appeared on the face of the award that he had proceeded on evidence which was inadmissible or on wrong principles or had otherwise been guilty of some error in law. The appeal therefore failed and should be dismissed with costs, and he moved their lordships accordingly. He desired to add an observation which arose out of the preliminary objection taken by the respondents to the hearing of the appeal. Although that objection was overruled and the appellants allowed to argue this appeal, he thought it right to say that it was now incumbent on the appellants and the British Colonial Office, under whose direction it carried on its operations, to consider carefully whether and to what extent the plea of sovereignty could justly be relied upon to prevent the enforcement of the award and of the orders of the court for the payment of costs. The appellant government had appealed to the British courts to declare whether the award was binding upon it, and now that this question had been finally determined in favour of the respondents, it would not, he thought, be creditable to the appellant government, which claimed the dignity of a sovereign state, that the respondents should be deprived by a technical plea not only of the fruits of that decision but even of the costs of obtaining it.

Lord SHAW of DUNFERMLINE and Lord SUMNER concurred, and Lord PARMORE and Lord TREVETHIN gave judgment to the same effect. COUNSEL: Upjohn, K.C., and Vernon; Maughan, K.C., and Stafford Crripps. SOLICITORS: Burchells; Drake, Son & Parton.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Court of Appeal.

WILKES AND JONES v. GOODWIN. No. 2. 8th March.

LANDLORD AND TENANT—DWELLING-HOUSE—RENT RESTRICTION—RENT INCLUDING "PAYMENTS IN RESPECT OF BOARD, ATTENDANCE, OR USE OF FURNITURE"—BONA FIDE LETTING—LINOLEUM AS FURNITURE—INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1920, 10 & 11 Geo. 5, c. 17, s. 12.

The Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, by s. 12, s.s. 2, proviso (i) does not apply to a dwelling-house bona fide let at a rent which includes "payments in respect of board, attendance, or use of furniture."

Held, that a very small quantity of furniture let with the house would suffice to bring it within the proviso provided that the quantity is not so small as to be negligible. The word "furniture" in the proviso is not limited to a case where a house is let as a furnished house.

Held, per Younger, L.J., dissenting, the expression "furniture" in the proviso is only satisfied where the amount of the furniture is so substantial as to require the Judge to say that the dwelling-house is no longer an unfurnished house.

Appeal from the Divisional Court. The facts appear from the judgment.

BANKES, L.J., in giving judgment, said:—This appeal raises the question whether certain premises occupied by the appellants are exempted from the operation of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, on the ground that they were *bond fide* let at a rent which included payments in respect of the use of furniture within the meaning of s. 12 (2)

proviso (i). The facts of the case have given rise to a strange conflict of judicial opinion. The County Court Judge differed from his Registrar. The two Judges composing the Divisional Court differed from the Registrar and from the County Court Judge and from each other. The facts lie in a narrow compass. By an agreement made on 12th October, 1920, the respondent let to the appellants certain rooms on the first and ground floors and basement of a house at Brighton on a quarterly tenancy at a quarterly rent of £32 10s., payable in advance, and a further sum of £1 5s. a quarter, also payable in advance, for the use of the linoleum in the maisonette. The point does not arise in this case, but we have been referred to the two decisions of *Wood v. Wallace*, 65 Sol.J. 135; 37 T.L.R. 147, and *Hocker v. Solomon*, 91 L.J., Ch. 8, in which the learned Judges expressed the view that where an agreement provides for a separate payment for the use of furniture, the premises do not come within the proviso. I express no opinion on the point except that I think that it is one which will require careful consideration if ever it has to be decided by this Court. This first tenancy agreement was superseded by a later one of 26th January, 1921, under which the appellants became tenants of the same premises on a quarterly tenancy at the quarterly rent of £20, "to include the use of the linoleum." It is with reference to this agreement that the conflict of judicial opinion has raged. Except on two points I do not propose to refer to the different views expressed. The learned County Court Judge was of opinion that the effect of the decision in *Nye v. Davis*, 1922, 2 K.B. 56, was that if the *bona fides* of the letting was established to his satisfaction, he was not at liberty to consider whether the amount of the linoleum included in the letting was trivial or not. In this I think that he was wrong. The decision does not warrant any such conclusion. The learned Judge probably acted on what was only an incomplete report of the case, as in his judgment he refers to a report in the *Weekly Notes*. The many difficulties which have arisen in the construction and application of the Rent Restrictions Acts have been due to a large extent to the infinite variety of the circumstances to which the provisions of the statutes have had to be applied. I feel sure that the way of safety in construing these statutes is, wherever possible, to give to the language used its ordinary meaning, and, whenever possible, to call in aid to assist in construing the statutes some accepted rule of universal application rather than one depending for its terms on the individual view of the person called upon to interpret the statutes as to what the Legislature must have, or possibly ought to have, intended in the particular circumstances under consideration. In the case of the proviso now to be interpreted, the language used by the Legislature appears to be reasonably plain, and the application of the proviso can be ascertained by calling in aid a universally accepted rule of law. If the result is not what the Legislature intended, it is for the Legislature to amend the proviso rather than for the Courts to attempt the necessary amendment by investing plain language with some other than its natural meaning in order to produce a result which it is thought the Legislature must have intended. The proviso is introduced into the section, which defines the dwelling-houses to which the Act shall apply, for the purposes of excluding a certain class of dwelling-house from the operation of the Act. It does so by the application of two tests. The one is the *bona fides* of the letting, and the other is that the rent includes payments in respect of board, attendance, or use of furniture. The first question depends upon a question of intention, the second is a question of fact and of degree. In some cases the tests may run the one into the other; in others they may stand independently of each other.

I will take the second test first. Three quite common and well-understood words are used, viz., board, attendance, furniture. The words are used quite generally and without any limitation. The statute does not indicate whether full or partial board, complete or intermittent attendance, much or little furniture is aimed at. It uses the words quite generally, and any amount of board, any amount of attendance, any amount of furniture will satisfy this second test, which is not ruled out of consideration by the application of the rule *de minimis non curat lex*. The best expression of the application of this rule for the purpose of interpreting the proviso that I have come across in the cases to which we have been referred is in the judgment of his Honour Judge Granger, in the unreported case of *Wallace v. Hardingham*, where he speaks of the question which he has to decide in reference to certain articles as a question whether they were so trifling in value, or in amount, as to be negligible. The first test must depend on the question of intention. Where the amount of board, attendance, or furniture said to be included in the rent is so small as to be negligible, that, no doubt, would go far to dispose of the question of the *bona fides* of the letting. Apart from the amount of board, attendance, or furniture involved, there must always be, in order to satisfy the first test, the intention to include in the rent a real charge in respect of board, attendance, or furniture. The application of the two tests to the circumstances of any case must, if there is any evidence to support the case for exclusion, depend on questions of fact, which are for the County Court Judge, and not for the Divisional Court, or for this Court. In the present case the County Court Judge has decided the question of the *bona fides* of the letting, but, under what I consider was an erroneous view of the decision in *Nye v. Davis*, *supra*, he refrained from giving any decision on the question, whether the use of the linoleum was so trivial a matter as to be negligible, though he indicated what his opinion might have been had he been called upon at that time to give a decision on that point. Every one who has hitherto been concerned in the decision of this case has accepted the view that linoleum fitted as the linoleum in the present case is comes within the popular meaning of the expression "furniture." There can be no question on that point. Whether the linoleum is so trifling in value or in amount as to be

negligible is for the learned County Court Judge to decide, and not for the Divisional Court or for this Court. There is no dispute about the facts. The floors of four out of the five principal rooms of which the maisonette consists are covered with fitted linoleum. The inference to be drawn from this fact, coupled with the other facts in the case, is the question which the County Court Judge alone can decide.

There is one passage in the judgment of Avory, J., to which I ought to refer. He attaches importance to the language of the side-note to s. 9 (1), as indicating the intention of the Legislature. With all respect to the learned Judge and to the author of the side-note, I think that it is a misleading guide. In the popular sense a house is not "let furnished," unless it is more or less completely furnished. It cannot be disputed that s. 9 must apply to houses only partly or incompletely furnished, as well as to furnished houses. This conclusion drives one back upon the question, what is meant by the expression in the body of s. 9 (1), and in the proviso to s. 12 (2), proviso (i), "payment for the use of furniture." I cannot think that this expression was intended to refer to houses let furnished. On the contrary, it appears to have been deliberately selected to indicate something different from the letting of a furnished house. If I am correct in this view, it strengthens the conclusion that the only safe guide to what constitutes "furniture" within the meaning of the Act is to consider first, whether the article or articles come within the popular meaning of the word, and, if they do, then to decide whether they are excluded from consideration by the application of the rule *de minimis*. The action must go back to the County Court for the learned Judge to decide this question, and all the costs, both here and below, must abide the event of his decisions.

SCRUTON, L.J., in the course of his judgment said:—"Board" in the proviso is not confined to the full board of an ordinary tenant, "attendance" to full attendance, or "furniture" to the complete furniture of a "furnished house." Partial board, partial attendance, or some furniture though the house is not completely furnished, will suffice to bring the proviso into operation. Parliament might have made the other provision, but have not, in my opinion, done so. If they did intend the other meaning, they apparently have an opportunity this year of making their meaning plain. If some furniture will do, how much will suffice? This seems to me to require an answer to three questions (1) Is part of the subject of the letting what can properly be called "furniture"? (2) Did the parties agree in the rent to include payment for the use of that "furniture"? (3) Is there a *bond fide* contract to that effect, or is such a term only a pretended agreement inserted to take the case out of the Act, without involving any real transaction of tenancy or hire of furniture? The first two questions involve the words "a rent which includes payment for the use of furniture," the third involves the words "*bond fide* let." The first question will be answered by taking the ordinary use of "furniture," and excluding things so insignificant as to be negligible, such as a window-wedge, a saucepan, a doormat, a gas stove. Would the article or articles in question pass under a contract to buy the "furniture" in a house? The answer is a question of fact, if there is any evidence justifying it, and to some extent of degree. As to the second question, what the parties agree must be judged by the words used, and if they have expressly included the particular furniture in the consideration for the rent agreed to be paid, it would seem that the rent "includes payment in respect of use of furniture." If it is substantial, and independent enough to be expressly mentioned in the consideration, or if the landlord, in withdrawing it from the house, would commit a breach of contract, it is difficult to say that payment for it is not included in the rent. It would be enough, however, that the agreement should cover "use of furniture" if the furniture in fact included is sufficiently substantial to be called furniture. But the answer to the third question may require consideration of the amount of furniture. A piece of furniture may be so small and insignificant that its express mention may show that the agreement about it is not a *bond fide* letting, but a collusive agreement to take the case out of the Act by inserting a sham term in the tenancy. For this purpose it may be necessary to consider surrounding circumstances and the negotiations of the parties to see whether there was a genuine agreement to let and hire the furniture, or merely a pretended one. The County Court Judge having misunderstood the effect of *Nye v. Davis*, 1922, 2 K.B. 56, a new trial should be ordered to find (1) whether the sixty-three square yards of linoleum in four rooms is "furniture" (on this, trivial character may be considered, though I should have thought that the quantity was substantial and not negligible); (2) if so, whether the parties did agree to include the use of this "furniture" in the consideration for the rent and, therefore, payment for it in the rent (the agreement itself seems to answer this question); (3) whether the agreement was an honest bargain as to the use of the linoleum.

YOUNGER, L.J., in the course of his dissenting judgment, said: On the question whether the linoleum here was "furniture" within the meaning of the exception, I am not prepared to say it was not. But the question is not free from difficulty. That linoleum would be fairly included among a collection of articles, useful or ornamental, and properly described as furniture of a house, I do not doubt. But it is not quite the same thing to say that with no addition of any other article of furniture to support it, some squares of linoleum can properly satisfy the words "use of furniture" in this exception. However, I am not prepared to say that they cannot. I concur in the decision that they may. Whether they do so here is another matter. Then there is the question whether in this case the reduced rent of £30 payable under the agreement of 26th January, 1921, in fact included any "payment" for the use of this linoleum. The learned Registrar's findings on this subject are very significant. The inference I should myself

be inclined to draw from the facts which he finds is that the reduced rent of £80 was arrived at without any reference at all to the linoleum, which was merely thrown in as much for the convenience of the respondent as of the appellants. I do not, however, press this view. I prefer to dispose of this case on more general considerations in the hope that such treatment of it, even if it fail to find acceptance, may be of greater assistance in other cases. Now it may, perhaps, lead to an ascertainment of the true range of this exception if we trace its development historically. [His lordship dealt with the Increase of Rent, &c. (Restrictions) Acts, 1915 to 1920, and continued:] Now, bearing in mind that these are essentially tenants' Acts, it is *prima facie* unlikely that the Legislature would exclude from their benefit, except on substantial grounds, tenancies to which otherwise the Acts clearly apply. If, therefore, the words which have been used to describe these excepted tenancies are equally susceptible of two meanings, one indicating a substantial service or consideration while the other is satisfied by a trivial or insignificant one, it would, I think, be the duty of the Court to prefer the first of the two meanings. *A fortiori* would this be its duty, if it finds that two of the words so capable of a double meaning are linked with a third which is entirely or equally susceptible only of one—and that a substantial service on the part of the landlord. Such will appear to be the case here.

In my judgment, in construing these Acts, the Court, before adopting a construction of any provision in them which would deprive tenants of benefits presumably intended to be provided for them, must satisfy itself that that is the only construction properly to be placed on the words of the Act. In *Nye v. Davis*, 1922, 2 K.B. 56, Horridge, J., and Shearman, J., held that an obligation on the part of the landlord of a flat to bring up his tenant's coals once a day and remove his ashes was "attendance" sufficient to take the tenancy in that case out of the Act. Salter, J., in the present case has expressed the opinion that the provision by the landlord of a minimum of furniture might be sufficient to bring a tenancy within the other exception—"use of furniture." I cannot refrain from saying that if either of these views be correct, the result is, in my judgment, to make something very like nonsense of this exception. It seems impossible to believe that the Legislature could have intended by it that a tenant should lose all the benefit of the statute because, in the one case, he had not to carry up his own coals, and the substantial benefit of the Act, because, in the other, he had the use of a few of his landlord's chairs. And it will not be forgotten that under the exception in the Act of 1915, the full benefit of the Act was, on this construction, lost in both cases with no protection at all from the presence of the words "bond fide." Accordingly, I ask myself, is the court imperatively required by the force of the language used to place such a construction upon this exception? In my judgment, nothing less constraining will justify it in doing so. In my opinion, we have no such burden laid on us. In my judgment, to satisfy the words "use of furniture" in the place where they are found, it is at least essential that the furniture, in the house of which the use is enjoyed, is sufficient in quantity and character to require the judge to say that the house let is no longer one to which the Act normally applies—namely, an unfurnished house. I am of opinion that this appeal should be allowed, and for myself I would be referring the case back to the learned County Court Judge to decide the question between the parties, directing himself by the considerations which I have endeavoured in this judgment to explain. Appeal allowed.—COUNSEL: John Flowers; Herbert Jacobs. SOLICITORS: Radford & Frankland, for J. Lord Thompson & Weeks, Brighton; Blyth, Dutton, Hartley & Blyth, for Graham Hooper & Betteridge, Brighton.

[Reported by T. W. MORGAN, Barrister-at-Law.]

High Court—Chancery Division.

Re SHREWSBURY ESTATES ACTS: SHREWSBURY v. SHREWSBURY. Astbury, J. 22nd March.

SETTLEMENT—JOINTURE—INCOME TAX—FREE FROM ALL DEDUCTIONS FOR TAXES—SUPER TAX—PAYER OF ANNUITY BOUND TO DEDUCT TAX.

In pursuance of the power in the Shrewsbury Estates Act, 1843, two jointure annuities were appointed "free from all deductions whatsoever for taxes or otherwise."

Held, that the jointure annuities were not appointed free from income tax or super tax.

This was a summons taken out by the Dowager Countess of Shrewsbury, asking whether a jointure of £3,000 a year, payable to the Countess, ought to be paid free of income tax and super tax. The Shrewsbury Estates were settled by the Shrewsbury Estates Act, 1843, and power was thereby given to the person entitled to the estates for the time being to appoint to any wife an annuity not exceeding £3,000 by way of jointure clear of all deductions whatever for taxes or otherwise. On 20th July, 1910, the late Earl of Shrewsbury appointed to his wife, now the Dowager Countess, a jointure annuity of £1,500 a year during the life of his mother (who died in 1912) and after her death a further jointure annuity of £1,500 a year, both annuities to be payable "free from all deductions whatsoever for taxes or otherwise." The late Earl died in May 1921, leaving his wife, the present applicant him surviving, and also an infant son, the present Earl, the tenant for life of the settled estates. It was contended on behalf of the applicant that although income tax was not a deduction from an annuity, yet when an annuity was declared to be free from taxes, it was

free from income tax. On the other hand, it was argued on behalf of the defendants that to free an annuity from income tax there must be a gift of the tax in addition to the annuity; that a mere reference to "taxes" was not enough, and that the gift of an annuity was really a gift of the sum which remained after payment of the income tax on the annuity.

Astbury, J., said that he was bound by a large number of decided cases to follow the principles laid down in them. It had been decided that such expressions as "free from all deductions whatsoever," or "clear annual sum" or similar words did not entitle the recipient to have the amount of the income tax made good out of the property paying the annuity. But it was said that the case was different if there was any reference to taxes. He thought that when by a will or other document an annual sum was given free from certain impositions it depended entirely on the facts of the document what impositions were referred to. He did not think that the mere mention of taxes necessarily implied freedom from income tax, but that the question depended on the context. It was clear that the liability to pay income tax was not a liability for payment out of the annuity, but in consequence of the receipt of the annuity, and it was clear also that the payer of the annuity was bound by law to deduct the amount of income tax payable by the payee and did so as the statutory agent of the payee, and the full amount of the annuity was deemed to be paid notwithstanding the deduction. Income tax was not a charge on or deduction from the sum paid, but a personal liability of the recipient. No doubt when the Act of 1843 was drawn there was no idea of an income tax of 5s. or 6s. in the pound, or of super tax and at that time the Income Tax Act of 1842 had only just been passed, but if the applicant's contention was correct the result of the limitations in the settlement might be startling if there were three annuitants. Apart from the cases, what was the meaning of the words used? Did they refer to all taxes or only to deductions made for the convenience of the payee? His lordship then referred to the cases which had been cited, especially to *Re Bannerman's Estate*, 21 Ch. D. 105, where he thought Vice-Chancellor Hall seemed doubtful whether his decision was in accordance with the authorities, while the distinction drawn by Mr. Justice Kay, in *Gleadlow v. Leetham*, 22 Ch. D. 269, did not seem to be entirely borne out by the cases he referred to. There might be more latitude in construing the words used by testators in wills than the language of Acts of Parliament, and in the case of a will the court might come to the conclusion that the testator intended to refer in that particular case to income tax, but in a statute words must be read in their strict legal sense, and he was bound to say that income tax was not a deduction. He approved and adopted the three propositions laid down by Mr. Tomlin:—(1) that the gift of an annuity free of income tax was an additional gift of the amount of tax from time to time; (2) that it was the duty of the payer to make a deduction of the income tax as the statutory agent of the payee, who was taken to have received the full sum; and (3) that to extract the meaning that "deductions" included income tax one must find a reference to income tax directly or by implication. The contention of the applicant therefore failed as to income tax, and also necessarily as to super tax.—COUNSEL: Luxmoore, K.C., and Dighton Pollock; Tomlin, K.C., and Ashworth James. SOLICITORS: Nicholson, Freeland & Shepherd; Williams & James.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

In re EARL OF LONDESBOURGH: SPICER v. THE EARL OF LONDESBOURGH. Romer, J. 15th February.

SETTLEMENT—TRUSTEES UNIMPEACHABLE FOR WASTE—TRUSTS OF RENTS AND PROFITS DURING LIFE OF TENANT FOR LIFE—AGREEMENT TO SELL TIMBER—LAND SOLD SUBJECT TO AGREEMENT—TIMBER CUT WHEN LAND SOLD—TIMBER UNCUT—PROCEEDS OF SALE OF TIMBER THE PROPERTY OF THE TENANT FOR LIFE.

Where the trustees of a settlement, in whom the legal interest in property was vested, were trustees of the rents and profits of the estate expressly stated to be unimpeachable for waste,

Held, that the tenant for life was entitled to the proceeds of sale of timber, whether cut or uncut, sold pursuant to an agreement for sale of the timber made before the sale of the estate, some of which timber had been cut at the date of the sale of the land and some of which remained uncut.

Originating summons. This was a summons taken out by the trustees of a settlement asking whether the proceeds of sale of timber comprised in an agreement dated 7th December, 1920, ought to be held by such trustees as capital moneys arising under the Settled Land Acts from the hereditaments comprised in the settlement, or whether they were payable to the person beneficially entitled to the rents and profits of the hereditaments, or how otherwise they ought to be held or applied. The facts were as follows: By a settlement dated the 28th of May, 1914, certain hereditaments were settled to the use of the third Earl of Londesborough for life, with remainder to his sons in tail male, with remainder to the use of certain trustees, their executors, administrators and assigns, during the life of the fourth Earl, so that if, at the time of such limitation taking effect in possession, the fourth Earl should not be or have been a bankrupt and should not have alienated or charged or affected to alienate or charge the estate or interest thereby given to him in the settled estates, and if no other event should have happened whereby such estate or interest, or any part thereof, would, if belonging absolutely to him, have become vested in or charged in favour of some other person or persons, the trustees should allow the fourth Earl to enter into and remain in the possession or receipt of the rents and profits

of the settled estates during his life or until he should become bankrupt or alienate or charge, or affect to alienate or charge, his said estate or interest in the settled estates, or some part thereof, or until some other event should happen whereby such estate or interest or some part thereof would, if belonging absolutely to him, become vested in or charged in favour of some other person or persons; and it was thereby declared that in the event of the failure or determination of the said estate or interest under the trusts lastly thereinbefore declared all the powers annexed thereto or thereby given to a tenant for life should continue to be exercisable by him, notwithstanding such failure or determination, and it was thereby declared that the trustees should after the failure or determination during the lifetime of the fourth Earl of his life estate or interest enter into possession or receipt of the rents and profits of the settled estates and manage or superintend the management of the settled estates with the same powers in that behalf as if they or he were in such possession or receipt during the minority of an infant tenant in tail male, and should out of the rents and profits of the settled estates make such payments as therein mentioned, with power to delegate any of the powers of management lastly thereinbefore contained and to pay the net rents and profits or apply the same for the maintenance or personal support or benefit of all or any one or more of the persons, including the fourth Earl therein mentioned. On 12th September, 1920, the third Earl died and the present Earl succeeded to the title and to the receipt of the rents and profits. On the 7th December, 1920, the present Earl agreed in writing to sell all the growing timber standing in certain portions of the settled estate, and it was provided that it should all be felled before 1st December, 1922. On 18th January, 1922, the present Earl agreed to sell part of the settled estate, subject to the agreement of 7th December. All the timber had not then, in fact, been cut. The value of the uncut timber was estimated at £500.

ROMER, J., after stating the facts, said: The first question to be determined is the general question whether the proceeds of sale of the timber belong to the fourth Earl or form part of the inheritance. The trustees, in whom the legal interest during the life of the fourth Earl is vested, are expressly stated to be unimpeachable for waste. If they cut and sold timber during the life of the fourth Earl, the proceeds would have formed part of the rents and profits of the estate in their hands. The fourth Earl is entitled to receive the same rents and profits as the trustees would have been entitled to receive if they had entered into possession of the estate, although unimpeachable for waste. Throughout, the trusts declared are trusts of the rents and profits. The trusts declared of the rents and profits are the trusts of what would be the rents and profits if in the hands of the trustees. As they were unimpeachable for waste these proceeds formed part of the rents and profits, and being profits named before any forfeiture had occurred, they must be paid to or retained by the fourth Earl. The second point is as to whether the £500 goes also to the fourth Earl. In my judgment it stands on no different footing, and it goes to the fourth Earl. The land is bought subject to the agreement for the sale of the timber. However looked at, the timber having been sold, the equitable tenant for life is entitled to the proceeds. As between the fourth Earl and those claiming after him, the timber will still be part of the inheritance. At the moment of severance it will go to the tenant for life. Whatever is the true effect of the conveyance of the land without the timber, the £500 belongs to the fourth Earl.—COUNSEL: C. G. O. Bridgeman; Errington; Franey, Royds, Rawstorne & Co.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

HAMPSTEAD GUARDIANS v. BARCLAYS BANK LIMITED.

Acton, J. 8th, 9th and 21st February.

BANKER—ACCOUNT OPENED BY STRANGER—VERIFICATION—PAYMENT IN OF STOLEN CHEQUE—CUSTOMER'S ACCOUNT—LIABILITY OF BANKER—NEGLIGENCE—BILLS OF EXCHANGE ACT, 1882, 45 & 46 Vict., c. 61, s. 82.

A man, who described himself as "D.S.", opened an account at a bank and paid in a small sum, stating that he expected to pay in larger sums shortly. On the following day he paid in two stolen orders for large sums made out to "D. S. & Co.", saying that he carried on business under that name. The bank, having expressed themselves satisfied with the reference given to them by the customer (which was afterwards found to be a forgery), issued to him a cheque book a few days later, whereupon he withdrew money to the value of the stolen orders and disappeared. An action was brought against the bank by the persons from whom the orders had been stolen, to recover their value.

Held, that the plaintiffs were entitled to judgment, as the bank (having omitted to investigate the genuineness of the name "D. S. & Co.", as to which a reference to a directory would have shown that no such firm existed at the address given) had failed to prove that they acted without negligence, and were consequently not entitled to the protection afforded by s. 82 of the Bills of Exchange Act, 1882.

An employee of the plaintiffs stole two orders drawn by them on their treasurer for £359 12s. 10d. and £57 4s. 6d. respectively. He was convicted for this theft. These orders had been sent out to D. Stewart and Co. and the accounts were received back apparently receipted. D. Stewart & Co. shortly afterwards sent in their accounts again, and the two amounts were repaid by the guardians. A total stranger, who described himself as D. Stewart, a master tailor, having an address in Fitzroy Square, called at the Oxford Street Branch of the defendant bank and opened an

account there, giving a reference, paying in £15, and saying that he expected to make larger payments shortly. The bank refused to issue a cheque book to him until a satisfactory reply had been received from the reference. On the following day the man (who was not the man who had stolen the orders) paid in the orders. A few days later he returned and asked for a cheque book, which was issued to him, as by that time a satisfactory reply had been received from the reference. It was subsequently discovered that the reference was a forgery. On receipt of the cheque book the man drew the proceeds of the two orders and disappeared. The plaintiffs commenced this action against the bank to recover the amount representing the value of the two orders, and alternatively damages for alleged wrongful and negligent conversion of the two orders. By s. 82 of the Bills of Exchange Act, 1882, it is provided: "Where a banker in good faith and without negligence receives payment for a customer of a cheque crossed generally or specially to himself, and the customer has no title or a defective title thereto, the banker shall not incur any liability to the true owner of the cheque by reason only of having received such payment."

ACTON, J., in delivering a reserved judgment, stated the facts, and said that the onus was on the bank to prove that they had not been negligent and that it was a question of fact. The test of negligence was, as had been pointed out in the judgment in *Commissioners of Taxation v. English, Scottish and Australian Bank*, 1920, A.C., at p. 688, whether the transaction of paying in any given cheque, coupled with the circumstances antecedent and present, was so out of the ordinary course that it ought to have aroused doubts in the bankers' mind and caused them to make inquiry. Here the conduct of the customer was of such a nature as to put the bank on inquiry. It would have been natural and reasonable to make some inquiry as to the identification of Donald Stewart. There had been a missing link in the chain of identification, and a reference to a directory would have shown that there was no Donald Stewart at the address given. In his view there must be judgment for the plaintiffs, as the bank had failed to prove that they had acted without negligence.—COUNSEL: W. N. Stable; Sir H. Smith, K.C., and Bell. SOLICITORS: Westbury Preston & Stavridis, Beckingsale & Naylors.

[Reported by J. L. DENISON, Barrister-at-Law.]

In Parliament.

New Statutes.

On 29th March the Royal Assent was given to:—
Consolidated Fund (No. 1) Act, 1923.
/ Unemployment Insurance Act, 1923.

House of Lords.

28th March. Mines (Working Facilities and Support) Bill. Read a Third time and passed.

House of Commons.

Questions.

MARRIED WOMEN'S TORTS (HUSBANDS' LIABILITY).

Sir J. BUTCHER (York) asked the Home Secretary whether his attention has been called to the recent judgment of Mr. Justice McCardie in the case of *Callot v. Nash*, and to the present position of the law as to the liabilities of husbands for the torts of their wives and for the maintenance of wealthy wives and other matters; and whether, in view of the fact that the position of married women in status and in property has undergone a complete change in recent years, he will make proposals for the appointment of a Select Committee to inquire into the state of the law on this subject and to report what changes, if any, should be made?

Mr. BRIDGEMAN I will consult the Lord Chancellor upon my hon. Friend's suggestion.

CAPITAL PUNISHMENT.

Mr. NOEL BUXTON (Norfolk, Northern) asked the Home Secretary if he is prepared to grant a Return showing statistics of countries in which the death penalty has been abolished for a period exceeding 10 years and statistics relating to crimes of violence to which the death penalty was applicable for 10 years before, and five years subsequent to, the abolition of the death penalty, respectively?

Mr. BRIDGEMAN: A Return of the nature suggested would be difficult to collect and might be misleading, as it is difficult to distinguish between countries where sentences of death cannot be imposed and those where such sentences though passed are not executed, but I will consider whether statistics on the subject can be collected.

MANDATE.

Mr. BECKER (Richmond) asked the Under-Secretary of State for the Colonies why the Palestine Mandate will not be ratified by the British Parliament; and whether, seeing that the League of Nations' action of July last in approving the Mandate should not be sufficient to bind this

country to indefinite expense this House will in future be informed of any action that the League of Nations is taking that will lead to more expenditure for this country, so that a strong protest may be sent from the British Parliament?

Mr. ORMSBY-GORE: The first part of the question raises a constitutional issue of some importance. A Mandate is not in the nature of a Treaty between Governments which requires ratification by the respective heads of the States concerned. No question arises of ratification in a technical sense. I would remind the hon. Member that the House was given definite opportunity in the Debate of the 4th July last of discussing the question in its widest aspects. The result was a clear pronouncement in favour of the policy of the Government. With regard to the last part of the question, the hon. Member may rest assured that the British representative on the Council of the League of Nations will receive no instructions which the Government are not prepared to defend in this House.

Mr. E. HARMSWORTH: On what authority is the hon. Gentleman speaking when he says that it is not necessary that the Mandate should be ratified by the House of Commons?

Mr. ORMSBY-GORE: I have consulted the Secretary of State for Foreign Affairs and the authorities of the Foreign Office, and they framed the answer to this part of the question.

CARRIAGE OF GOODS BY SEA BILL.

Mr. HANNON (Moseley) asked the President of the Board of Trade when he proposes to introduce the promised legislation relating to carriage of goods by sea, following upon the agreement which has been arrived at between trading and shippers' organisations?

Sir P. LLOYD-GREAME: A Bill to give effect to the rules recommended by the Brussels International Conference on the subject of the carriage of goods by sea was introduced in the House of Lords yesterday.

Mr. HANNON: Would the right hon. Gentleman accelerate the Bill in every way possible, as he knows the anxiety among the trading and shipping community about it?

Sir P. LLOYD-GREAME: Yes; I gave an undertaking that the Bill would be introduced in another place as rapidly as possible, and that was done yesterday, as that is the most rapid way when business is congested here.

WAR CHARGES (VALIDITY) BILL.

Mr. FALCONER (Forfar) asked the President of the Board of Trade whether he will arrange to have a memorandum published setting forth particulars regarding the claims against the Government to which the War Charges (Validity) Bill is intended to apply?

Sir P. LLOYD-GREAME: Yes, sir, I shall be glad to have a memorandum prepared and published.

(27th March.)

NEWSPAPER ARTICLE (PRISON INTERVIEW).

Lieut.-Colonel POWELL (Lewisham, East) asked the Attorney-General whether his attention has been called to an article published in a Sunday newspaper of the 11th instant, which purported to give an account of an interview in the condemned cell with a prisoner under sentence of death whose appeal was pending; and what action he proposes to take in the matter?

The ATTORNEY-GENERAL (Sir Douglas Hogg): Yes, sir. No interview in the condemned cell could have taken place without a grave breach of the Prison regulations. My right hon. Friend the Home Secretary has caused exhaustive enquiries to be made, and he has ascertained that no such interview as that described in the "Sunday Illustrated" newspaper of the 11th instant ever took place and that the article was entirely unfounded and fictitious. In any event, I regard the publication as a breach of public decency, and it has already been publicly censured by the Lord Chief Justice in the Court of Criminal Appeal. An apology has been received from the proprietor of the journal in question, who state that they were misled and that they did not know when the article appeared that an appeal was pending, and, at my instance this apology has been repeated in the columns of last Sunday's issue of the journal. I have accordingly decided, in all the circumstances, not to take further proceedings in the present case, but I am glad to have had the opportunity of stating that I regard such a publication as most objectionable.

ASSIZES.

Mr. FOOT (Bodmin) asked the Attorney-General if it is intended to adopt any of the recommendations contained in the Report of the Committee on Assizes; and whether the House will be given the opportunity of discussing any changes before they are carried into effect?

The ATTORNEY-GENERAL: The answer to both parts of this question is in the affirmative.

BOMBING (HAGUE DECLARATION).

Mr. LEACH (Bradford, Central) asked the Under-Secretary of State for War why the Regulation made at the Hague Conference of 1899, on the proposition of Great Britain, prohibiting the use of projectiles and explosives from aircraft is not now acted upon by Great Britain, at least in cases where the enemy does not employ aircraft?

Sir S. HOABE: I have been asked to reply. The Hague Declaration of 1907, which replaced the expired Declaration of 1899, prohibits the discharge of projectiles and explosives from balloons or by other new methods of a similar nature, but it applies only to wars in which parties to the Declaration are alone engaged; and very few Powers have in fact ratified it. The fact that a State does not itself employ aircraft in no way affects the right to use against it projectiles and explosives dropped from aircraft.

EX-ENEMY PROPERTY (CZECHO-SLOVAKIANS).

Mr. LEACH (Bradford, Central) asked the President of the Board of Trade if he has considered the position of enemy aliens from Austria whose businesses were confiscated and sold in the early days of the War and who have now become Allies as citizens of the Czechoslovakian Republic; and is he taking any steps to restore their property?

Viscount WOLMER: Yes, sir. The matter is dealt with in Article 249 (a) of the Treaty of Peace and the property, or the proceeds thereof, of persons who show that they have acquired Allied nationality under the conditions there laid down is being released to them.

HUNGARIAN CLEARING HOUSE (PAYMENTS).

Mr. A. T. DAVIES (Lincoln) asked the Chancellor of the Exchequer whether an application for a moratorium has been received from the Hungarian Government; whether Hungary has failed to pay the instalment now due to this country under the recent Treaty; and what decision has been arrived at by His Majesty's Government?

Viscount WOLMER: I have been asked to reply. I assume that the question refers to the instalments payable by the Hungarian Clearing Office under the Convention concluded in December, 1921. If that is the case, the answer to the first part of the question is in the affirmative. The request of the Hungarian Government is now under consideration in connection with the instalment which will fall due on the 31st of this month. The previous instalments were met at maturity. (28th March.)

WILLS (NEWSPAPER REPORTS).

Captain TERRELL (Henley) asked the Home Secretary whether he has considered or will consider the desirability of legislation to prevent the publication in the papers of extracts from private wills which are often of a vindictive nature in respect to the living?

The ATTORNEY-GENERAL: I have been asked to reply. No evidence has reached me which would lead me to think that the evil to which the hon. and gallant Member refers is sufficiently widespread to justify legislation, and I do not think that a complete suppression of the contents of wills is desirable to the public interest. (29th March.)

Resolution.

GERMAN REPARATION (RECOVERY) ACT, 1921.

Captain WEDGWOOD BENN moved—"That the operation of the German Reparation (Recovery) Act, 1921, be suspended." Rejected by 177 to 142. (26th March.)

New Bills.

Seditious Teaching Bill—"to prevent the teaching of seditious doctrines or methods to the young; and for other purposes connected therewith": Sir John Butcher, on leave given. [Bill 75.]

Special Constables Bill—"to make perpetual, subject to an Amendment, the Special Constables Act, 1914; to provide for the employment of special constables in connection with naval, military, and Air Force yards and stations; and to remove certain limitations on the appointment of special constables in Scotland": Mr. Bridgeman. [Bill 73.]

Regulation of Railways Bill—"to amend the Railway Regulation Acts, 1840 to 1893; and for other purposes relating thereto": Mr. Middleton, on leave given. The first Clause will make it compulsory on railway companies to provide third-class sleeping accommodation where first-class sleeping accommodation is already provided. The second Clause will provide that return tickets shall be available at any time. The third Clause will make compulsory the provision of automatic locks on railway carriage doors. (27th March.)

Education (Scotland) Act (1918) Amendment Bill—"to amend the law relating to the expenses of education authorities in Scotland": Mr. Duncan Millar. [Bill 77.]

Bills ordered to be brought in by Captain Arthur Evans, Colonel Sir Charles Burn, Sir Leslie Scott, Major Despencer-Robertson, Mr. Jarrett and Mr. Shakespeare.

Protection of Animals (Amendment) Bill—"to amend The Protection of Animals Act, 1911": Captain Arthur Evans, on leave given, by 192 to 109. [Bill 79.]

War Memorials (Local Authorities' Power) Bill—"to enable local authorities under certain circumstances to maintain, repair, and protect war memorials vested in them": Sir Ryland Adkins, on leave given. [Bill 78.] (28th March.)

New Orders.

Supreme Court, England.

PROCEDURE.

Notice is hereby given, in accordance with Section 1 (1) of the Rules Publication Act, 1893, that after the expiration of at least forty days from the date hereof the Rule Committee of the Supreme Court propose to make Rules of Court—

(1) introducing a new Rule for changing the name of a Railway Company in the title of an action or matter (Order XVII, Rule 7a);

(2) amending Order XXII, Rule 17, with regard to investing Funds in Court in stocks of Railway Companies; and

(3) making miscellaneous amendments affecting Orders XXXVI, XL, XLI, LII, LIV, LVIII, LIX, LXIV and LXV.

Notice is further given, that under Section 2 of the Rules Publication Act, 1893, the Rule Committee have, on account of urgency, made the Rules referred to in paragraphs (1) and (2) above to come into operation on the 2nd April, 1923, as Provisional Rules, which may be cited as the Provisional Rules of the Supreme Court (Railway Companies) 1923.

The Rules referred to in paragraph (3) above may be cited as the Draft Rules of the Supreme Court (March), 1923.

Copies of the above Provisional Rules and Draft Rules may be obtained from any bookseller, or direct from His Majesty's Stationery Office at the following addresses: Imperial House, Kingsway, London, W.C.2; 28, Abingdon-street, London, S.W.1; 37, Peter-street, Manchester; and 1, St. Andrew's-crescent, Cardiff.

27th March.

[*Gazette*, 27th March.

[Copies of the Rules appear not yet to be obtainable.]

Home Office.

DANGEROUS DRUGS ACT, 1920.

(10 & 11 Geo. 5, c. 46.)

Notice is hereby given, under the Rules Publication Act, 1893, that the Secretary of State for the Home Department proposes, after the expiration of forty days from this date, to make a regulation under the Dangerous Drugs Act, 1920 (10 & 11 Geo. 5, c. 46), revoking Regulation 1 of the Dangerous Drugs Regulations, 1922 (S.R. & O., 1922, No. 1087), which provides that a prescription for dangerous drugs may not be given for the use of the prescriber himself.

3rd April.

[*The Times* says: When the Home Secretary gave notice on 7th October of the regulation now to be revoked it was stated that the regulation, which had the concurrence of the General Medical Council, was made because several cases had recently been brought to his notice in which medical men who were victims of the drug habit procured considerable quantities of cocaine and morphine by giving prescriptions made out to themselves. It would not, it was added, affect a doctor's existing powers of procuring the drugs for use in the practice of his profession. In the House of Commons on 28th February Sir Sydney Russell-Wells protested against the regulation, and urged the Government to withdraw it.]

Ministry of Health.

REMUNERATION OF OFFICERS.

The following letter has been issued to Poor Law Authorities:—

(1) I am directed by the Minister of Health to refer to Part 4 (1) of the Circular Letter (No. 223) addressed to Poor Law Authorities on the 5th August, 1921, with reference to the procedure to be adopted for obtaining the necessary approval of the remuneration of poor law officers, and to state that in view of enquiries which have been received from a number of Unions with reference to the application in the present year of the arrangements then made, it has been thought desirable to address a further communication to the Guardians and other Poor Law Authorities on this subject.

(2) The Minister attaches much importance to an annual review by the authority of their expenditure on the salaries of their officers and to the framing, prior to the commencement of each financial year, of a comprehensive estimate of expenditure of this kind. If, however, no unsanctioned increase of salary is proposed, there is no need for the authority to submit a statement of expenditure to the Minister, and he has accordingly decided, with a view to saving clerical labour, to require the submission of further statements only in cases in which an increase of expenditure is proposed. Any approval in force on the 31st March, 1923, and any future approval may, therefore, in the absence of an explicit direction to the contrary, be regarded as unlimited in operation.

The procedure laid down in the following paragraphs of this letter should be followed in cases in which it is in future necessary to obtain the approval of the Minister.

(3) If the authority propose (i) to increase the remuneration already approved for an office (where approval is required under the Regulations in force), or (ii) to increase the number of such offices, a statement of the reasons and a revised estimate, in a form similar to Part 1 of that appended to Circular 223, or a list of the proposed variations in the original estimate, should be submitted for approval; but the authority are reminded that the Minister will not, in the absence of very special circumstances, be

prepared to consider applications for his approval of increases more frequently than once a year or on a general consideration of the position, e.g., where it is proposed to revise salaries on a post-war basis instead of continuing to remunerate officers by means of salary and bonus. In any such estimate or list of variations—

(a) emoluments other than salary should be specified by name, e.g., rations, lodgings;

(b) bonus, separately paid as such, should not be described as salary, but the rate or scale on which bonus is paid should be entered in the column headed "Emoluments"; and

(c) Relieving Officers should in future be classified in three groups:—

District Relieving Officers (corresponding in number with the number of General Relief Districts);

Superintendent and General Relieving Officers, entitled to permanency of tenure; and

Assistant Relieving Officers.

(4) It should be observed that nothing in this procedure will affect an officer's security of tenure or other conditions of service prescribed either by the Regulations or by the terms of his appointment. It will not, for example, be competent to the authority to dismiss without the consent of the Minister an officer entitled under the Regulations to permanency of tenure.

When a salary within the approved limits has been duly assigned to an officer by a resolution of the authority, it will not be competent to them to reduce such salary without his consent during his legal continuance in office.

(5) With regard to future appointments of persons to the offices of Clerk, Chaplain, Medical Officer, Master, Steward or Superintendent, Dispenser, Matron, Superintendent Nurse, Head Nurse, or Relieving Officer (Superintendent, District or General), it will not be necessary for the authority to submit to the Minister particulars of the appointment and to obtain his approval unless—

(a) the remuneration which it is proposed to pay exceeds the amount already sanctioned for the previous holder of the office; or

(b) a qualification prescribed by the Regulations is not held by the person proposed to be appointed; or

(c) a person proposed to be appointed to a whole-time office as Clerk, Master, Steward or Superintendent, or Relieving Officer, has had no previous experience in the Poor Law Service.

A report for the last-mentioned reason will not, however, be necessary where a person appointed as Relieving Officer holds the Relieving Officer's certificate issued by the Poor Law Examinations' Board, or where a person appointed as Master, Steward or Superintendent holds the Master's Certificate issued by that Board.

A copy of this Circular should be handed to the financial officer to the authority.

Further copies may be obtained through any bookseller or directly from H.M. Stationery Office.

H. W. S. Francis,
Assistant Secretary.

Societies.

Gray's Inn Moot Society.

A moot will be held in Gray's Inn Hall on Monday, 16th of April, at 8.30 p.m., before The Hon. Mr. Justice Sankey.

A herd of cattle belonging to Farmer A was being driven at 7 p.m. along an occupation road to some fields. This road crossed a railway siding on a level, and while the cattle were passing over the sidings some boys who were trespassing on the railway, and who, to the knowledge of the railway company, had trespassed at the same spot before, accidentally and without intending to do so, sent some trucks which had been left by the company unbraked and in dangerous position on an incline, down the incline into the siding, which frightened the cattle, killed two of them, and separated the rest from their drovers. These cattle rushed away, six of them were ultimately found between 11 and 12 p.m. lying dead or dying on another part of the railway, having been run over by a train, and it appeared that they had gone along the occupation road to and across B's garden, the fences of which were defective, and so from the garden on to the railway line.

At the time of the accident the sale of cattle was controlled by the Government, and there was no real market value, no one being allowed to sell cattle at more than £2 per head, but dealers reasonably expected the control to be taken off shortly, and A had in fact imported the cattle from France two days before the accident at a cost of 20s. per head over the control price. The control was in fact lifted a week after the accident, and the market value then became 40s. per head over the control price.

Farmer A sued the railway company for damages, and judgment was entered for him, on the above facts, for damages for the loss of eight of the cattle, at the rate of 40s. a head over the control price. The railway company appeals, alleging that they are under no liability to Farmer A, or, alternatively, that they are not liable for all the cattle, and that the measure of damage adopted by the court of first instance was wrong.

All members of the four Inns of Court are invited to attend. Two "Counsel" will be heard for each of the parties. The procedure will be in accordance with the practice of the Court of Appeal.

The Anglo-German Mixed Arbitral Tribunal.

Partners of Different Nationality.

The Anglo-German Mixed Arbitral Tribunal, says *The Times*, gave its decision on 28th March, in a claim brought before it by the German Clearing Office, in which the respondents were partners of different nationality.

A Stern and Co., of Liverpool, a firm consisting of four partners, two British and two American, owed Hardt and Co., of Berlin, £12,560 at the outbreak of the war, in respect of pre-war transactions. On 25th July, 1917, an order was made by Mr. Justice Younger vesting in the Public Trustee, as Custodian, all money in the hands of Stern and Co. owing to Hardt and Co., and in accordance therewith Stern and Co. paid £9,825. After the conclusion of hostilities it appeared that a further sum was owing. The debtor firm paid £1,367 to the British Clearing Office as representing the British partners' share, and £1,367 was also paid to the Custodian as representing the American partners' share, as property in the United Kingdom belonging to German nationals, and therefore subject to the charge created by the Treaty of Peace Order, 1919.

The German Clearing Office contended that the payment of £1,367—the American partners' share—to the Custodian of Enemy Property, was not valid as against the German Clearing Office. They submitted that as the payment had taken place after 10th January, 1920, it was a debt owing to a German national and could therefore be settled only through the Clearing Offices.

The British Clearing Office contended that the entire debt of Stern and Co. had been discharged, and that in no case ought the British partners to be made liable to pay more than the proportion equivalent to their share in the business.

The Tribunal felt itself confronted with a case not specifically provided for by the Treaty, but yet it seemed clear that it was not the intention of the Treaty to exclude from the benefits of the clearing procedure those Englishmen and those Germans who had a neutral partner. The Clearing Offices of both countries were agreed on this, and, in the circumstances, the Tribunal would consider the whole contents and spirit of the law. The proportion of the assets which each partner would have received if the firm had been dissolved on 4th August, 1914, would be the proper measure for proportional division. On this basis, the Tribunal held that the proportion of the debt due from the British interest in the firm was discharged by the payment of £1,367 to the Clearing Office and the remainder, representing the proportion of the debt due from the non-British partners, was a German property or interest in the United Kingdom, and, therefore, subject to the charge imposed by Article 297 of the Treaty.

The Tribunal, therefore, held that no debt was due to be settled through the Clearing Offices, and no order would be made as to costs.

The Position of Certificated Conveyancers.

The Law Society's *Gazette* for March contains the following:—

At Redcar, on the 2nd February, 1923, George Dukes, of Saltburn, who is not a solicitor, but holds a certificate qualifying him to act as a notary and conveyancer, was prosecuted at the instance of The Law Society for an infringement of s. 12 of The Solicitors Act, 1874, by using titles and descriptions implying that he was qualified to act as a solicitor.

Mr. C. L. Townsend, of Stockton-on-Tees, appeared for the prosecution. The defendant appeared in person.

In November, 1922, the defendant wrote to a man in Redcar, a letter, of which the following is a copy:—

Telegrams:—Dukes, Lawyer, Saltburn.

Geo. Dukes,
Notary Public and
Conveyancer.
And at Middlesbrough.

17 Upleatham Road,
Saltburn-by-the-Sea,
24th November 1922.

Dear Sir,
I am instructed by Mr. A., of Redcar, to apply to you for the sum of £3 0s. 6d. due to him, and to inform you that unless this amount is paid to me on or before Tuesday next, my client will commence Court proceedings against you without further warning. I therefore trust you will see the wisdom of paying now and thereby avoid any additional expense and trouble.

All moneys must be sent direct to me as I am winding up Mr. A.'s affairs.

Yours faithfully,

GEO. DUKES.

The defendant produced to the Magistrates a copy of "The Law List," in which his name appears as "notary and conveyancer only." He contended that solicitors were not the only "lawyers" in the legal profession, and that he was justified in using the word "lawyer." He also claimed that his letter was a communication such as was written by Trade Protection Societies, and that in it he stated that his client would take proceedings, not that he himself would do so.

The defendant's contentions were not accepted by the Magistrates, who convicted him, and imposed a fine of £2 2s.

A Corporate Trustee together with the Family Solicitor

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HEAD OFFICE: ROYAL EXCHANGE, LONDON, E.C.3.

LAW COURTS BRANCH: 29-30, HIGH HOLBORN, W.C.1.

Divorce Reform.

The following letters have appeared in *The Times*:—

I often wonder whether marriage reformers desire to help poor people or only desire to make the re-marriage of wealthy people easier. If they really want the former, I suggest any person who is living apart under a Magisterial Separation Order should be able on proof of adultery to get an Order of Divorce before the magistrates, and thus become capable of re-marriage and having legitimate children.

What is happening at the present time is that a man living in open adultery comes to the Court and proves an act of adultery against his wife, the Order is set aside, he goes on living in adultery, freed from any responsibility with regard to his wife, and what happens to the wife can be conjectured.—A Clerk to Justices (3rd April).

No reformer desires to give magistrates the power to grant divorce on the ground of adultery; it would open the door to grave abuses, as there is neither time nor machinery for adequate investigation of such cases in the hurry of a police court, nor are such courts the proper places for these cases. Courts of Domestic Relations, which are a complete success in America, are urgently needed here. When the Equality Bill which is now before Parliament becomes law a woman in the position to prove adultery will be able to sue for divorce, not, as at present, for a separation order; but for the poor woman there can be no real justice until such cases are taken in the county courts, failing courts specially provided for as in the U.S.A.—Mrs. M. L. Seaton-Tiedeman, Secretary, the Divorce Law Reform Union, 55, Chancery-lane, W.C.2 (4th April).

Law Students' Journal.

The Law Society.

The Second Term of the year will commence on the 9th inst., on which and the following day the Principal will be in his room for the purpose of advising students as to their work for the term. The subjects to be taken during the term will be, for Final Students, (i) Real and Personal Property, (ii) Common Law, and (iii) Contract of Employment and Agency, as well as Revision Courses in (i) the Practice of Conveyancing, and (ii) Company Law and Bankruptcy; and for Intermediate Students, (i) Law of Property in Land, (ii) Obligations and Personal Property, (iii) General Course, and (iv) Trust Accounts. Courses in Constitutional Law and Private International Law will also be held. For students reading for the Inter. LL.B. degree and for students enrolled under the Exemption Order, there will be courses on Roman Law (Part II), Constitutional Law, and the Outline of Contract and Tort.

By s. 2 of the Solicitors Act, 1922, students who enter into articles of clerkship after 31st December, 1922, must (with certain specified exceptions), on giving notice of entry for the Final Examination, present a certificate showing that they have, to the satisfaction of the Law Society, during a period of one year, complied with the requirements of the Society as to attendance at a course of legal education at a law school provided or approved by the Society. Copies of the regulations issued by the Society under s. 2 of the Act, together with a list of the provided or approved law schools, may be obtained on application to the Society's office. Students desiring to fulfil the requirements of the section by attendance at the Society's Law School should communicate with the Principal.

Copies of the regulations for the award of the four studentships of £40 a year each offered by the Council may be obtained on application to the Society's office, and forms of entry may be obtained after 10th April.

Law Society.

FINAL EXAMINATION.

The following Candidates (whose names are in alphabetical order) were successful at the Final Examination held on 12th and 13th March, 1923:—

Allen, George Isaac	*Hussey, Bernard John, B.A. London
Archibald, Myles Falcon Downes, LL.B. Leeds	Ibberson, Herbert
Atkins, Clifford Boissonade	*Jay, Charles Frederick
Barlow, Thomas Herbert	*Jeffries, Francis Bernard
Barrow, Philip Frederick Richard	Jeffs, Percy Edgar
Batten, Herbert Copeland Cary, B.A. Cantab.	Jones, Cecil Elmore
Besant, Ernest Bryden	*Keith, Cecil Graham, B.A. Oxon.
*Booth, Robert	Kempton, Percy William
Bower, Bartlett St. George	Kenshole, William Douglas
Buckley, Arthur Serle	Leak, Alfred Eric Piozzi
Burstall, Edward Bryan	Lett, Horace Norman
Burton, Bruce	Lias, Frederick William
Butler, Walter	Limmer, Owen Charles
*Caldwell, Hugh	Livermore, Ralph
Chalton, Thomas Ley	Loft, Noel Henry Capel
Charleton, Lancelot Salkeld	Lynex, Richard Antrobus
Chatterton, Henry Saxton	*Major, William Edward John
*Clapham, Edward	Marshall, Charles Ridings
Cook, Aubrey James	Martzen, Percival Stephen
*Cotterell, John Nicholds Franklin, LL.B. London	*Martin, Claude Henry
Dabbs, Reginald Herbert	*Martin, Frederick
Davey, William Charles	*Matthews, Royd Harniman
Davies, Daniel Leonard	Moody, Christopher William
*Davies, Ernest Seymour	*Moore, Sidney
*Davies, George Bamford	Morris, David Stanley
Davies, Howard George Picton Dell, John Edward Flowers	Morris, Joseph Edmund
*Dewes, Sydney William	Murphy, James William
Dixon, Clive	Nunton, Wingfield George Standage
Dixon, Tom	Nesbitt, Frederic Robert Seager
*Donald, William George Curzon, M.A. Cantab.	*Newton, Alfred
Elkins, Wilfrid Thomas Collier	*Newton, Sidney Arthur
Elmhirst, John	*Norman, John Brownlow
Ferrier, Richard Gourney	Norman, Fred Garside
Fischer, Albert	Owen, William David
Fisk, Rudolph Lancaster	Page, Charles Edward
*Fogg, John	Palmer, Charles McDonald
*Foster, Thomas Gilbert	*Park, Edward Ridsdale
*Frearson, Leslie William	Parker, Ivan Felix Brownfield
Furniss, Frank	*Pettifer, Sidney Arthur
*Garnett, Richard	*Phillips, William Herbert
*Garrett, Harold	Price, Cecil John Poley
*Gaulter, Jack Rudolph	Privett, John Evan
*Giffard, Charles Henry	*Richardson, Ernest
*Glover, Edwin Hamilton	*Richmond, Ralph Laverton
*Goldstraw, James Bertram	Ricketts, William Henry
Goodger, Charles John Swainston	Ridley, Cecil Guy, B.A. Oxon.
*Goodway, Leslie Redver	Robinson, Henry James
*Gray, Wilfrid Ronald	*Rollinson, Robert George
*Griffith, Arthur Frank	*Rudling, Thomas Edward
Griggs, Albert Henry Gerald	Sharp, Charles Cyril
Guest, Cecil Marmaduke	Shea, Ivor William
*Gunnell, John Henry	Sheppard, Harold Easton
Hall, William Ailan	*Silburn, Laurence, M.A. Cantab.
*Halliwell, Charles Davies	Sirrell, Sidney
Harris, Edward Leslie, B.A. Oxon.	*Sleigh, Harold Spencer
*Hasselwood, Ernest Hayes	*Smith, Frederick James
*Hattersley, Charles Marshall, B.A., LL.B. Cantab.	Smith, John Andrew
Hawker, Manley Livingston	*Sprake, Geoffrey Guy, B.A., LL.B. Cantab.
*Hawthorne, Thomas Oliver Leslie	*Stacey, Edward Christopher
Hayward, Leonard Geoffrey, B.A. Cantab.	Swann, Lawrence Edmund
Hirst, Arthur John Crosleigh	Taylor, Rupert
*Hodgson, John	Tempest, Norman
*Hole, Bruce Binford	Thomas, Archibald Allen, B.A. Cantab.
Hore, Spencer Charles Henry	Tomkins, Harold Brockett
Howden, Eric Russell, B.A. Cantab.	*Urmston, Edward Arthur Brabazon
Hughes, Agnes Twiston, B.Sc. London	*Van Druten, John William, LL.B. London
*Humphries, Christopher Munro, B.A. Oxon.	Wannop, Edward Keith Beavan
	Wareham, Frederick Cecil
	Wasbrough, Henry John

THE MIDDLESEX HOSPITAL.

WHEN CALLED UPON TO ADVISE AS TO LEGACIES, PLEASE DO NOT FORGET THE CLAIMS OF THE MIDDLESEX HOSPITAL, WHICH IS URGENTLY IN NEED OF FUNDS FOR ITS HUMANE WORK.

*Weston, George Neville
*Whetnall, Dennis Clive
Williams, Daniel Gethin, B.A. Wales
Williams, John

No. of Candidates, 166; Passed, 148.

* These Candidates are eligible to give notice for the Honours Examination to be held in June, 1923.

† This Candidate has still to pass in Trust Accounts and Book-keeping before a Final Certificate can be issued to him.

The Council of the Law Society have awarded the following Prizes:—

To Agnes Twiston Hughes, B.Sc., London—The Sheffield Prize (Founded by Arthur Wightman, Esq.), value about £35; and The John Mackrell Prize, value about £13.

By Order of the Council,

E. R. COOK,
Secretary.

Law Society's Hall, Chancery Lane, London, W.C.2.
29th March, 1923.

INTERMEDIATE EXAMINATION.

The following Candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on 14th and 15th March, 1923.

A Candidate is not obliged to take both parts of the Examination at the same time.

PASSED.

Andrew, Thomas Clapham, B.A. Oxon.	Hockings, Thomas Dymond
Arnold, Daisy Evelyn	Humphreys, John Alfred Lloyd
Bancroft, Walter George	Jeffries, Doris Agnes
Barlow, Joseph William	Linnell, Tom
Bracher, Philip	Lynch, Stephen Ratcliff
Burnard, Hugh Norman	Macduff, Montagu Douglas
Carmichael, Douglas Graham	Moir, Anthony Forbes
Fowler, Christopher Murray	Nadler, Jacob
Gale, Harry Rex	Nelson, Herbert Geoffrey, B.A. Oxon.
Grime, Norman Ernest	Paynter, Hubert Sydney
Grimes, Murcott Ledbrooke	Pollard, Erskine Reginald Seton
Hall, David John	Smith, Ivor Torrance
Halls, Gordon	

THE FOLLOWING CANDIDATES HAVE PASSED THE LEGAL PORTION ONLY.

Barnett, Geoffrey Morris	Lincoln, Reuben
Bishop, John Gilbert	Marigold, Harold Lawrence
Bowdler, Charles Neville Hunt	Hercheimer
Brain, Ernest Walter	Nicholls, Percy Hugh
Caney, Gerald Gurlitt	Powell, Gordon Duff
Carline, Francis Allen	Pumfrey, Raymond Henry
Carter, William Hedley	Puntan, Campbell
Champneys, Francis Charles, B.A. Oxon.	Rawlings, Percy James
Coleman, Arthur William	Riddell, Kenneth George
Cowdry, Arthur	Smith, Cicely Plumbe
Deeks, Victor Frank	Sprinz, Frank Reginald
Dennis, Lawrence Bertie	Weston, Mary Katherine Ruby
Hare, Reginald Charles	Wilson, Richard Ridley
	Winter, Ernest James

No. of Candidates, 110; Passed, 51.

THE FOLLOWING CANDIDATES HAVE PASSED THE TRUST ACCOUNTS AND BOOK-KEEPING PORTION ONLY.

Addleshaw, Harold Leslie, B.A. Oxon.	Cooke, Edgar Alfred Abbott
Anthony, Edgar Holden Hollis, B.A. Oxon.	Coope, Frederick William
	Counsell, Frederick Charles
	Cox, Herbert Sidney
	Crabbe, Cecil Brooksbys
	Crewdon, Henry Alastair Fergusson B.A. Oxon.
	Cruttwell, Cecil Godfrey
	Cullen, Cyril Keith
	Curtler, Walter Laurence
	Deal, Edward Cooper
	Denby, Thomas Arthur
	Dixon, Arthur Halstead
	Dodds, James Hepple, B.A. Oxon.
	Dommett, Thomas Charles
	Donovan, William Timothy
	Duffell, Norman Haynes
	Edney, John Marson
	Elman, Theodore Adolphus
	Evans, Ivor
	Evans, John Hughes
	Farrell, Thomas Alfred
	Ferens, Henry Cecil, B.A., LL.B. Cantab.
	Ferguson, George Edward

Foulkes-Roberts, Arthur Davies
 Francis, Walter Maclaren, B.A.
 Cantab.
 Frodsham, Eric Leo
 Gains, Stanley George, B.A.
 Cantab.
 Gostling, Denis Erroll
 Gray, William Duncan
 Gunn, Nathaniel
 Hall, Joshua Roderick
 Hammond, Frederick Duncan
 Harrison, Charles Benjamin
 Hatfield-Green, Leslie Morris
 Heath, Arthur Eric, B.A. Oxon.
 Higginson, Nicholas
 Holdich, Reginald White
 Horley, Roy Engelbert
 Howard, Herbert
 Howells, David Richard
 Hugh-Jones, Graeme Sisson
 Hunter, Frank Bernard
 Hurd, Broughton Holdsworth
 Hutchings, Reginald John
 Inchbald, Geoffrey Herbert Elliott,
 B.A. Oxon.
 Irvine, Hugh Colley, B.A. Oxon.
 Jackson, David
 Jackson, Edward Donaldson
 James, Philip Gwynne
 Jeffery, Cecil Howard
 Johnston-Noad, Edward
 Jones, Rees Thomas Charles, B.A.
 Cantab.
 Kemp, James Edward
 Kendall, Ernest Berry
 King, Geoffrey Marten
 Kirkland, John
 Knight, Sydney Hallewell
 Lark, Walter Eric
 Laurence, Joseph Norton
 Liggins, Fred
 Lilly, Joseph
 Lisby, Vincent Charles
 Llewellyn, Charles Thomas Rice,
 LL.B. London
 Loe, Stanley James
 Lancaster, Cyril, LL.B. London
 McIntire, George Shipley, B.A.,
 LL.B. Cantab.
 Maddox, Edmund Theodore
 Mairi, Ernest
 Marr, William Frederick

No. of Candidates, 179; Passed, 163.
 By Order of the Council,
 E. R. COOK,
 Secretary.

Law Society's Hall, Chancery Lane, London, W.C.2.
 29th March, 1923.

Obituary.

His Honour T. W. Wheeler, K.C.

His Honour Thomas Whittenbury Wheeler, K.C., retired County Court Judge, died on 3rd April, at Walmer, aged eighty-two. The son of Sergeant Wheeler, who was also a County Court Judge, by his marriage to Fanny, daughter of John Whittenbury, of Green Heys, Ardwick, he was sent to Westminster School, and thence went up to Trinity Hall, Cambridge, where he took his degree in 1863. He was called to the Bar by the Inner Temple in 1865, and acquired a good practice, which justified him in taking "silk" in 1886. He had been a revising barrister, and for thirteen years junior counsel to the Post Office. In 1894 he was elected a Bencher of the Inner Temple, of which he was at his death one of the oldest members. In 1905 he was appointed a County Court Judge by Lord Halsbury, and resigned in 1918. In the local affairs of Kensington he played an active and useful part. For three years he was chairman of the Law and Parliamentary Committee of the old Vestry, and then chairman of the Vestry, and was afterwards elected an alderman of the Kensington Borough Council. He was chairman of the Liberal Unionist Association of South Kensington. He married Henrietta Brooksbank, daughter of E. L. Ogle, M.D.; she died in 1920.

Sir Charles Tarring.

Sir Charles James Tarring died on 1st April, at his residence in Hampstead, aged seventy-seven. The son of John Tarring, architect, he was sent to the City of London School, and went up to Trinity, Cambridge, where

he took his degree, being afterwards called to the Bar by the Inner Temple in 1871. From 1878 to 1880 he was Professor of Law in the Imperial University of Japan, and from 1883 to 1897 he was Assistant Judge, and later Judge, of the British Consular Court in Constantinople. In 1897 he was appointed Chief Justice of Grenada, and served till 1905, when he retired, and was knighted in the following year. Sir Charles Tarring contributed the article on Dependencies and Colonies other than India to Lord Halsbury's "Laws of England"; he was also the author of "Chapters on the Law Relating to the Colonies," "Analytical Tables of the Laws of Real Property," "British Consular Jurisdiction in the East," and "A Practical Turkish Grammar." He married in 1883 Edith, daughter of J. B. Carlill, M.D., and had a son and a daughter.

His Honour Arthur O'Connor, K.C.

His Honour Arthur O'Connor, K.C., formerly a Nationalist M.P., and afterwards for nearly twenty years a County Court Judge, died at his residence at Bournemouth, on 30th March, aged seventy-eight.

Born in London on 1st October, 1844, his father, a Kerry man, being the senior physician of the Royal Free Hospital, Arthur O'Connor was sent to the Catholic College at Ushaw, Durham, and won by competition a first division clerkship in the War Office in 1863. He retired in 1880 to read for the Bar, and to become Member of Parliament for Queen's County (and later for East Donegal) as a follower of Mr. Parnell. He was "called" by the Middle Temple in 1883. When, says *The Times*, Parnell was arrested in 1881 and lodged in Kilmainham Gaol, his place as head of the Land League was taken by Michael Davitt, who, being on ticket-of-leave, was immediately returned to penal servitude. Then John Dillon succeeded, only to be sent to join Parnell in Kilmainham, and the same fate befell Thomas Sexton, who next filled the "gap of danger," as it was called, O'Connor—composed, reserved, and cautious in manner, with none of that untamed exuberance which characterized so many of his Nationalist colleagues—was then appointed chief of the agrarian organization in Dublin. His reign was also brief. The Land League was suppressed by proclamation, and O'Connor retired to Paris, where, with other officials of the League, he tried to control and direct affairs in Ireland. After the verdict in the O'Shea divorce case in 1890, O'Connor at once made up his mind that for the sake of the Home Rule cause Parnell must retire from public life. He therefore took no part in the earlier declarations of the party to stand by Parnell, but was prominent in the proceedings in Committee Room 15, House of Commons, which ended in Parnell's deposition. O'Connor was one of the counsel for the Nationalists before the Parnell Commission, and was also one of the members whose actions were the subject of the inquiry.

THE HOSPITAL FOR SICK CHILDREN, GREAT ORMOND STREET, LONDON, W.C.1.

ENGLAND'S GREATEST ASSET IS HER CHILDREN.

THE need for greater effort to counterbalance the drain of War upon the manhood of the Nation, by saving infant life for the future welfare of the British Empire, compels the Board of Management of The Hospital for Sick Children, Great Ormond Street, London, W.C.1, to plead most earnestly for increased support for the National work this Hospital is performing in the preservation of child life.

The children of the Nation can truthfully be said to be the greatest asset the Kingdom possesses, yet the mortality among babies is still appalling.

FOR 71 years this Hospital has been the means of saving or restoring the lives and health of hundreds of thousands of Children, and of instructing Mothers in the knowledge of looking after their children.

£12,000 has to be raised every year to keep the Hospital out of debt.

Forms of Gift by Will to this Hospital can be obtained on application to—

JAMES MCKAY, Secretary.

In Parliament O'Connor became a recognized authority on points of procedure, as well as on dry, statistical subjects which have little attraction for the ordinary member. Six times was he chosen as Chairman of the Public Accounts Committee, he was a member of the panel of Chairmen of the Standing Committees on trade and law, and he was paid the compliment of being added to the rota of deputy-chairman of Committee. He also served on the Royal Commissions on Trade Depression, Civil Service Establishments, and the Incidence of Local Taxation; he was Chairman of the Departmental Committee on the Stationery Department, a member of the Home Office Committee on Prisons, a Public Works Loan Commissioner, one of the panel of Chairmen of the Court of Arbitration under the Conciliation Act of 1896, and Chairman of the Leicestershire Joint District Board under the Coal Mines (Minimum Wage) Act, 1912.

After his retirement from Parliament he was appointed in 1901, by Lord Halsbury, to be County Court Judge of the Durham Circuit, and in 1911 he was transferred to the Dorset Circuit, and resigned in 1920. His Honour was twice married.

Legal News.

Appointment.

Mr. EDWARD HENRY CHAPMAN has been appointed to be the Judge of the County Courts on Circuit 17 (Lincolnshire) in the place of His Honour Judge Sir G. Sherston Baker, Bart., deceased. Mr. Chapman was called at the Inner Temple in 1900, and is a member of the North Eastern Circuit.

Dissolutions.

REGINALD THOMAS PRYCE JONES and RALPH NEVILLE JONES, Solicitors, Port Talbot, County of Glamorgan (D. E. Jones & Sons). 31st day of March, 1922. Such business will be carried on in the future by the said Reginald Thomas Pryce Jones. [Gazette, 16th March.]

WILLIAM WOOD, RODERICK HAMILTON PURVES, FRANK LINDSAY SUTTON, RICHARD HYMNAN ANDREW and GEOFFREY CURREY GIBSON, Solicitors, 8 and 9, Great James's-street, Bedford-row, London, W.C.1 (Andrew, Wood, Purves & Sutton). 31st day of December, 1922, so far as concerns the said William Wood, who retires from the said firm as from that date. The said Roderick Hamilton Purves, Frank Lindsay Sutton, Richard Hymnan Andrew and Geoffrey Currey Gibson, will carry on the said business in partnership under the above-mentioned style or firm of Andrew, Wood, Purves & Sutton. [Gazette, 16th March.]

ARTHUR GERALD SMITH and NORFOLK ABRAHAM WOODIWISS, Solicitors, 177, Sloane-street, in the County of London (Sidney Smith & Son). 1st day of February, 1923. Such business will be carried on in the future by the said Arthur Gerald Smith. [Gazette, 23rd March.]

RICHARD THOMAS JENNINGS and GEORGE CHARLES HAZELDINE JENNINGS, Solicitors, 68, Leadenhall-street, City of London (Jennings & Son), by reason of the death of the said George Charles Hazeldine Jennings as from the 4th day of December, 1922. Such business will be carried on in the future by said Richard Thomas Jennings. [Gazette, 27th March.]

CHARLES EDWARD PRICE HUGHES and ALFRED JOHN ATKINS, Solicitors, 97, High-street, Guildford, Surrey (Price Hughes & Atkins). 24th day of March, 1923. As from the said 24th day of March, 1923, the said Charles Edward Price Hughes will practise as a Solicitor on his own account under the style of "Price Hughes & Co." at 97, High-street, Guildford aforesaid, and the said Alfred John Atkins will practise as a Solicitor on his own account at 105, High-street, Guildford aforesaid. [Gazette, 27th March.]

LEWIS WILLIAM TAYLOR, JOHN TRYON, CHARLES ALBERT LIDGEY and ROBERT EDWARD BURGESS, Solicitors, 1, New-square, Lincoln's Inn, W.C.2, London (Burgess, Taylor & Tryon). 31st day of December, 1922, so far as regards the said John Tryon. The said Lewis William Taylor, Charles Albert Lidgey and Robert Edward Burgess, will continue the said business under the style or firm of Burgess, Taylor & Tryon. [Gazette, 27th March.]

General.

Dr. Ivy Williams, barrister-at-law, has written for the English-speaking public "The Sources of Law in the Swiss Civil Code." The new code possesses interest for lawyers and politicians alike, and as yet no English version of the text has been issued. No doubt the war must be held responsible for the neglect of one of the most remarkable systems of law in modern times. Dr. Williams's book will bear the imprint of the Oxford University Press.

The Prince of Wales has promised to perform the inaugural ceremony at the College of Estate Management in Lincoln's Inn Fields on Tuesday, 10th April. The College recently received a Royal Charter. The Governors, of whom Sir William Wells is chairman, are representative of the Auctioneers and Estate Agents' Institute and the Surveyors' Institution. Sir Anker Simmonds has been added to the governing body and there are over a thousand students on the roll.

The Times correspondent in a message from Bloemfontein, of 28th March, says an unusual case came before the Union Appellate Court that day in the form of an appeal against the decision of an Income Tax Commissioner in Southern Rhodesia by Mr. Alfred Peake, who claimed that as he was domiciled in England he was not liable for tax in respect of the purchase price of some mineral claims. The Chief Justice pointed out that the court had no jurisdiction, even by consent of the disputants. Rhodesian appeals have, since pre-Union days, lain with the Cape Supreme Court, now a Provincial Division of the Supreme Court of South Africa.

The Executive Council of the National Union of Journalists have passed unanimously the following resolution at a meeting following the annual delegate meeting of the union at Portsmouth: "This Executive Council welcomes the warm approval with which the delegates received the statement made by the ex-president in his conference address deplored the emphasis given in certain newspapers to the unsavoury details of divorce and crime cases, and urges the organizations of newspaper proprietors to give serious consideration to the prejudicial effect of this practice on the honourable reputation which the British Press as a whole has won for itself in the estimation of the public."

The Oxford University Press expects to publish next month "Great Britain and Prussia in the Eighteenth Century" (the Ford Lectures), by Sir Richard Lodge, Professor of History in the University of Edinburgh. The choice of subject was partly suggested by the war, which gives a peculiar interest to our earlier relations with Prussia. Sir Richard explains that also he was "impressed by the danger that the retrospect of the past might be coloured by the hostility aroused during the conflict. Against this danger—already conspicuous in the course of the war—and against the degradation of history to be the handmaid of political passion I could, at any rate, offer a passive protest."

The Times correspondent at Preston, in a message of 28th March, says:—The Commissioners of Customs have lost the first round in the test case taken to establish the view that the entertainment tax applies to accommodation hired for the purpose of viewing public processions. The Preston magistrates, with Mr. Firth, barrister, presiding, supported by a solicitor, two cotton manufacturers, and others, to-day dismissed the summons against a defendant who let his windows overlooking the route of the Guild processions last September for £5 each. The bench agreed to state a case. Replying to the prosecuting solicitor, Mr. Beattie, of London, the Chairman said that the main point with the majority of the bench was that there was no admission to a place of entertainment.

Captain Ernest Paynter, Carlton House, Regent-street, S.W.1, writing to *The Times* (29th March) says:—A critical examination of the Railway Fires Act (1905) Amendment which was before the House of Commons on Friday and reported in your issue last Saturday, reveals in my opinion a serious omission. The Bill rightly seeks to increase the compensation in the case of damage to crops as well as to extend the period in which to furnish the claim and to give notice thereof. It does not, however, provide any simple or direct method of assessment of damages, and the claimant is still in the unsatisfactory position of having to obtain compensation by way of an action in cases of disagreement. The ordinary farmer or smallholder is at a very great disadvantage in taking action against a railway company, and my experience has been that they have to be content with the sum usually offered without any admission of liability by the particular company.

The Times gives the following extract from its issue of 3rd April, 1823:—Information flows in from various quarters upon Sir Francis Burdett, which can hardly fail to enhance the interest of his intended motion for the abolition of military flogging, or, we trust, to promote the success of the honourable baronet in his effort to redeem the honour of the British service. A little pamphlet, by a Captain White, has been sent to us detailing some cases of trial by regimental court-martial in India, which are equally shocking for the stupidity and barbarity of the proceedings. Two sentences of 500 lashes inflicted for very slight, and far from unprovoked, breaches of punctilious respect to tyrannical officers; and one of 600, irregularly and illegally awarded, which was not put in execution, only because the victim of injustice had the spirit and sagacity to appeal to a higher tribunal!—such cases are fit to be made known, as growing out of, and illustrating, the system of corporal punishment, administered, as it often has been, by the most thoughtless and unfeeling members of the whole community.

Court Papers.

Supreme Court of Judicature.

Date.	ROTA OF REGISTRARS IN ATTENDANCE ON EMERGENCY APPEAL COURT ROTA.		Mr. Justice	Mr. Justice
	NO. 1.	EVE.	ROMER.	
Monday April 9	Mr. Bloxam	Mr. Syng	Mr. Hicks Beach	Mr. Bloxam
Tuesday 10	Hicks Beach	Garrett	Hicks Beach	Hicks Beach
Wednesday 11	Jolly	Bloxam	Hicks Beach	Bloxam
Thursday 12	More	Hicks Beach	Hicks Beach	Hicks Beach
Friday 13	Syng	Jolly	Hicks Beach	Bloxam
Saturday 14	Garrett	More	Bloxam	Hicks Beach

Date.	[Mr. Justice SARGANT.]	Mr. Justice RUSSELL.	Mr. Justice ASTBURY.	Mr. Justice P. O. LAWRENCE.
Monday April 9	Mr. Jolly	Mr. More	Mr. Syng	Mr. Garrett
Tuesday 10	More	Jolly	Garrett	Syng
Wednesday 11	Jolly	More	Syng	Garrett
Thursday 12	More	Jolly	Garrett	Syng
Friday 13	Jolly	More	Syng	Garrett
Saturday 14	More	Jolly	Garrett	Syng

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—TUESDAY, March 27.

W. HARKESS & SON LTD. April 23. Adam Weatherhead, Transport-house, Bridge-st., Middlesbrough.

LE ROI NO. 2 LTD. April 9. Leonard Rowell, Bush-lane House, Bush-lane, E.C.

THE WESTWOOD ENGINEERING CO. (WIGAN) LTD. May 5. George H. Turner, Arcade-chambers, Wigan.

THE TRAVELLERS' CLUB (PARIS) CO. LTD. April 30. James Findlay, 4, Old Burlington-st., W.I.

B. H. FERGUSON LTD. May 1. Thomas A. Platt, 28, Queen-st., Manchester.

THE BRADFORD PISTON RING & ENGINEERING CO. LTD. April 4. Charles D. Buckle, 25, Cheapside-chambers, Bradford.

London Gazette, FRIDAY, March 30.

THE JAMES BROWN LAMP MANUFACTURING ASSOCIATION LTD. May 1. Alfred Dobson, Post Office House, Leeds.

HARWOOD RUBBER ESTATES LTD. April 16. Charles J. Marshall, 20, Eastcheap, E.C.

MARSTON LINE LTD. April 28. Edward Berry, 4, Chapel-walks, Manchester.

EAST ANGLIAN BACON CURING CO. LTD. April 14. Oscar H. Carter, 5, Bank-plain, Norwich.

ELLIS'S OF LYNTONDALE LTD. April 14. Thomas F. Grundy, 40, Brazenose-st., Manchester.

HOPYARD FOUNDRIES CO. LTD. May 12. John A. Garland, 148, Edmund-st., Birmingham.

ROLLS BROS. LTD. April 30. Percy E. Metzner, 31, High-st., High Wycombe.

PEDERSEN & JUEL LTD. May 8. Victor Wells, 2, Walbrook, E.C.

STEPNEY STEAM FISHING CO. LTD. May 11. William S. Robinson, c/o. Medley, Drawbridge & Co., 74, Newborough, Scarborough.

ALKRINGTON HOUSING SOCIETY LTD. May 14. Thomas Wool, Dean-gate-arcade, Manchester.

London Gazette.—TUESDAY, April 3.

COMPO MOULDINGS LTD. May 7. Manville Levy, 44, Leazes-terrace, Newcastle-on-Tyne.

FILIAN LTD. April 21. Henry Ed. Huben, 31, Great St. Helens.

Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, March 20.

Wireless Components Ltd. Crichton & Andrews Ltd. Maisons Léons Ltd. Czechoslovak Import & Export Co. Ltd. St. James's Liberal Club Co. Ltd. Soaxine Manufacturing Co. Ltd. William Wright & Son The Advance Boot Co. Ltd. (Felling) Ltd. E. M. Kenyon Ltd. Lighters Ltd. Compo Mouldings Ltd. Jay Col. Ltd. Britannic Electrical Co. Ltd. Accounting Systems Ltd. The Victoria Saw Mills Ltd. D. Mark Ltd. Burgh Public Hall Co. Ltd.

London Gazette.—FRIDAY, March 23.

John Walker & Sons Ltd. George Saunders Ltd. Victoria Picture Theatre (Hornsea) Ltd. The Globe Cinema Co. (Padtham) Ltd. Thomas Dawson & Co. Ltd. John V. Gaukroger Ltd. Marles Stopper Co. Ltd. A. Tennyson Porter Ltd. Ethel Fishing Co. Ltd. Harold G. Taylor Ltd. Nash & Co. Ltd. The Hillary Syndicate Ltd. Theobald's Grove Nurseries Ltd. New Rover Cycle Co. Ltd. John Jordy Ltd. Orbitur Manufacturing Co. Ltd. The Southampton & District Vacuum Cleaner Co. Ltd. The Winchester Carburettor Co. Ltd.

London Gazette.—TUESDAY, March 27. Overseas Packages Ltd. Daegan Coffee Syndicate Ltd. The Barrett Gold Mining Co. Ltd.

John D. Brown Ltd. Clarkson Brothers Ltd. Meegan & Watson Ltd. Elkington (Shippers) Ltd. Haig & Haig Ltd. The Victoria Motor and Engineering Co. Ltd. Burma Shan Co. Ltd.

London Gazette.—FRIDAY, March 30.

Mining Claims Ltd. H. O. Wells Ltd. McAlister, Bailey & Co. Ltd. The Kartell Engineering Co. Ltd. Swadlincote Motors Ltd. J. B. Saunders & Co. Ltd. Paige Motors Ltd. H. E. Jackson Ltd. Swanage Printing Co. Ltd. Rothes Steel & Foundry Co. Ltd. Fletcher & Walker Ltd. The Century Motor Haulage Co. (Liverpool) Ltd. Cropley Brothers Ltd. Le Ro No. 2 Ltd. Alkrington Housing Society Ltd.

London Gazette.—TUESDAY, April 3.

Fijian Ltd. Newton, Fairclough & Co. Ltd. Juanita Mines of Rhodesia Ltd. Moreshby Syndicate Ltd. The British New Zealand Meat & Produce Co. Ltd. Edmunds Ltd. Bovey Valley China Clay Co. Ltd.

Bahkrupcy Notices.

RECEIVING ORDERS.

London Gazette.—TUESDAY, March 27.

ARMITAGE, HAROLD. Southport, Bobbin Manufacturer. Manchester. Pet. March 24. Ord. March 24. CARNELL, ARTHUR H. Ottoby St. Mary, Jobbing Builder. Exeter. Pet. March 21. Ord. March 21. CHETWYND, SIR GEORGE G. Weybridge. Kingston. Pet. Jan. 5. Ord. March 22.

THE LICENSES AND GENERAL INSURANCE CO., LTD.,

conducting Fire, Burglary, Loss of Profit, Employers' Fidelity, Glass, Motor, Public Liability, etc.

LICENSE INSURANCE.

FOR FURTHER INFORMATION WRITE: 24, 26 & 28, MOORGATE, E.C.2.

SPECIALISTS IN ALL LICENSING MATTERS.

Suitable Clauses for Insertion in Leases and Mortgages of Licensed Property settled by Counsel will be sent on application.

Spring Assizes.

CROWN OFFICE,
28th March, 1923.

Days and places fixed for holding the Spring Assizes:—

NORTHERN CIRCUIT.

Mr. Justice Greer.

Mr. Commissioner Langdon, K.C.

Monday, April 9th, at Liverpool.

Monday, April 30th, at Manchester.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. DEBENHAM STORR & SONS (LIMITED), 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert Valuers, and will be glad to advise those desirous of valuations for any purpose. Jewels, plate, furs, furniture, works of art, brie-à-brac a speciality. [ADVT.]

CLEGBORN, HENRY G., Marple, Chester, Plumber. Stockport. Pet. March 23. Ord. March 23.

COATES, JOHN T., Dorking, Hanlage Contractor. Croydon. Pet. Feb. 16. Ord. March 22.

COLE, HARRY L., and AVERY, ALFRED, Birmingham, Platers and Polishers. Birmingham. Pet. March 24. Ord. March 24.

COUSINS, PERCIVAL S., Swansea. Swansea. Pet. March 23. Ord. March 23.

DARBY, JOHN W., Towcester, Licensed Victualler. Northampton. Pet. March 23. Ord. March 23.

DEAN, ALBERT C., Gateshead, Fitter. Newcastle-upon-Tyne. Pet. March 21. Ord. March 21.

EDWARDS, J. W., Shepherd's Bush, Builder. Wandsworth. Pet. Feb. 21. Ord. March 22.

FERGUSON, WILLIAM, Stalybridge, Confectioner. Ashton-under-Lyne. Pet. March 12. Ord. March 23.

GRAY, THOMAS W., Crook, Durham, Cycle Agent. Durham. Pet. March 22. Ord. March 22.

HARRIS, ISRAEL, Liverpool, Scrap Metal Merchant. Liverpool. Pet. March 7. Ord. March 23.

HAYNES, EDMUND L., St. George's Rd., S.W. High Court. Pet. Feb. 20. Ord. March 21.

HOPWOOD, ALFRED, Stockport, Wholesale Domestic Ironmonger. Stockport. Pet. March 22. Ord. March 22.

JOHNSON, HARLEY, Lincoln, Cycle Dealer. Lincoln. Pet. March 21. Ord. March 21.

KESKLAKE, HERBERT D., Bristol, Chair and Couch Manufacturer. Bristol. Pet. March 23. Ord. March 23.

LASSETTER, JOHN W., Tamworth, Tobacconist. Birmingham. Pet. March 23. Ord. March 23.

LEWIS, WILLIAM M., Southampton, Tailor. Southampton. Pet. March 22. Ord. March 22.

LUMB, WILFRID, Derby, Engineer. Halifax. Pet. March 7. Ord. March 22.

MORGAN, ROLAND, Blackfriars-Rd., S.E. High Court. Pet. Jan. 25. Ord. March 21.

NEARY, JAMES E. A., and TOPPLE, ARTHUR H., Peckham, S.E. Manufacturers of Christmas Crackers, &c. High Court. Pet. Feb. 26. Ord. March 21.

OVERTON, GEORGE, Tilney End, Lincs., Farmer. Boston. Pet. March 21. Ord. March 21.

POLAQU, EDWIN, Charing Cross, Director of Public Companies. High Court. Pet. Dec. 11. Ord. March 22.

POOLE, EDWARD, Garstang, Lancs., Farm Labourer. Blackpool. Pet. March 21. Ord. March 21.

PRASNOVSKY, SIDNEY R., Shanklin, Isle of Wight, Auctioneer. Newport. Pet. March 23. Ord. March 23.

PAIGE, ALFRED A., Dinas Powys, Haulage Contractor. Cardiff. Pet. March 21. Ord. March 21.

PRICE, JAMES C., Lansdowne-pl., W.C., Advertising Agent. High Court. Pet. March 22. Ord. March 23.

RICE, CHARLES & CO., High Holborn, Manufacturers. High Court. Pet. Feb. 15. Ord. March 22.

RICHARDSON, JOHN H., Oakham, Rutland, Draper. Leicester. Pet. March 23. Ord. March 23.

ROLFE, WILLIAM N., Chevington, Suffolk, Farmer. Bury St. Edmunds. Pet. March 24. Ord. March 24.

SCHULTE, MINNIE, Stepney. High Court. Pet. Dec. 30. Ord. March 22.

STUTLEY, DAVID, Burton Latimer, Northampton, Cinema Proprietor. Northampton. Pet. March 22. Ord. March 22.

STUTLIFER, HORACE R., Dalton, Yorks, Poultry Farmer. Oldham. Pet. March 22. Ord. March 22.

SUKHIANIAN, SARKIS B., Cheapside, Merchant. St. Albans. Pet. Jan. 31. Ord. March 21.

SUMMERS, JO, Langley, Bucks, Garage Proprietor. Windsor. Pet. March 2. Ord. March 23.

TATE, JAMES B., Moorgate-at. High Court. Pet. Feb. 5. Ord. March 22.

THOMPSON, ROBERT, South Shields, General Dealer. Newcastle-upon-Tyne. Pet. March 20. Ord. March 20.

VOWLES, CHARLES A., Bristol, Printer. Bristol. Pet. March 22. Ord. March 22.

WARD, CORNELIUS C., Weddleside, near Chesterfield, Engineer. Chesterfield. Pet. March 23. Ord. March 23.

WARNER, THOMAS, Barrow-in-Furness, Watchmaker. Barrow-in-Furness. Pet. March 20. Ord. March 23.

WILLIAMS, EDWARD, Brynmawr, Cabinet Maker. Carmarthen. Pet. March 16. Ord. March 16.

WILSON, EDWIN B., St. John's Wood, High Court. Pet. Feb. 23. Ord. March 22.

WRIGHT, Major KENNETH V., Hither Green, Kent. High Court. Pet. Feb. 26. Ord. March 22.

WRIGHT, ARCHER, Small Grove Farm, near Markyate, Farmer. Luton. Pet. March 23. Ord. March 23.

London Gazette.—FRIDAY, March 30.

ANDERSON, DR. MAURICE, Brixton-hill. High Court. Pet. Feb. 14. Ord. March 27.

BALL, ALLAN G., Roggiette, Mon, Grocer. Newport. Pet. March 27. Ord. March 27.

BROMAN, H. J., Charterhouse-sq., Warehouseman. High Court. Pet. March 1. Ord. March 27.

BLUNSTONE, WILLIAM H., Merthyr Tydfil, Baker. Merthyr Tydfil. Pet. March 27. Ord. March 27.

BUCKLEY, JAMES, Shaw, Lancs., Insurance Agent. Oldham. Pet. March 24. Ord. March 24.

BURR, WILLIAM, Long Newton, Durham, Licensed Victualler. Stockton-on-Tees. Pet. March 26. Ord. March 26.

CARTWRIGHT, JOHN E., Wolverhampton, Veterinary Surgeon. Wolverhampton. Pet. March 27. Ord. March 27.

CHANDLER, HENRY J., Rothersthorpe, Northampton, Farmer. Northampton. Pet. March 23. Ord. March 23.

CHARLTON, THOMAS, Crathorne, nr. Yarm, Yorks, Farmer. Stockton-on-Tees. Pet. March 13. Ord. March 26.

CHOK, JOHN, Ide, Bradford, Hardware Dealer. Bradford. Pet. March 26. Ord. March 26.

DAVID, A. J., Llanelli, Carmarthenshire. Pet. Feb. 28. Ord. March 20.

DEBLEY, RICHARD H., Mandeville, Bucks, Contractor. Aylesbury. Pet. Feb. 21. Ord. March 28.

EVANS, JOHN, Pontypridd, Cattle Dealer. Pontypridd. Pet. Feb. 16. Ord. March 27.

FOWSYTH, ALBERT P., Lewisham, Boot and Shoe Retailer. Greenwich. Pet. March 27. Ord. March 27.

GARDNER, THOMAS, Manchester, Motor Agent. Manchester. Pet. Nov. 9. Ord. March 28.

GARTH, JOHN, Ashton-under-Lyne, Funeral Furnisher. Ashton-under-Lyne. Pet. March 26. Ord. March 26.

GORTON, CORNELIUS, Dudley, Licensed Victualler. Dudley. Pet. March 24. Ord. March 24.

GOULDING, HENRY W., Skewen, Glam, General Dealer. Neath. Pet. March 26. Ord. March 26.

HALEY, ANTHONY, Castleford, Cycle Dealer. Wakefield. Pet. March 29. Ord. March 26.

HALLSALL, JOHN, Hough Green, Farmer. Liverpool. Pet. March 27. Ord. March 27.

HERBERT, CHARLES O., Leicester, Grocer. Leicester. Pet. March 27. Ord. March 27.

HUDSON, ARTHUR G., West Bridgford, Manufacturer's Agent. Nottingham. Pet. Feb. 26. Ord. March 28.

IRELAND, HARRY, Stratford, Lancs., Marine Insurance Manager. Salford. Pet. March 26. Ord. March 28.

ISHERWOOD & CO., Manchester. Manchester. Pet. Feb. 6. Ord. March 28.

JACQUES, GEORGE M., Ripon, Farmer. High Court. Pet. Feb. 20. Ord. March 28.

JEMMETT, WILLIAM B., Cuxton-st., W., High Court. Pet. Feb. 12. Ord. March 28.

JOHNSON, ALICE R., Palace-st., Westminster, Antique Dealer. High Court. Pet. Feb. 28. Ord. March 28.

JONES, BENJAMIN E., and JONES, DAVID J., Grocers, Trecoy, Glam. Pontypridd. Pet. March 28. Ord. March 28.

JONES, FREDERICK W., Luton. Luton. Pet. March 8. Ord. March 27.

JONES, MATHIAS, Lampeter, Motor Engineer. Carmarthen. Pet. March 20. Ord. March 20.

KING, JOHN S., New Southgate, Insurance Agent. Edmonton. Pet. March 3. Ord. March 23.

KOHN, S. L., Mile End-nd., Wholesale Blouse Manufacturer. High Court. Pet. Feb. 23. Ord. March 28.

LARGE, JOHN, Norbury, Staffs, Farmer. Stafford. Pet. March 28. Ord. March 28.

LA DUO, FRANCIS T., Camden-nd., N., Ironfounder. High Court. Pet. March 3. Ord. March 28.

E. LEWIS & CO., Treorchy, Glam. Pontypridd. Pet. March 9. Ord. March 27.

LEWIS, EDWIN, Rhondda, Colliery Labourer. Pontypridd. Pet. March 27. Ord. March 27.

MARLEY, RICHARD W., West Kirby, Chester, Accountant. Birkenhead. Pet. March 27. Ord. March 27.

MARSHALL, EDITH, York-nd., Battersea, Dining Room Proprietress. Hastings. Pet. March 27. Ord. March 27.

MEADOWS, HENRY V., Ipswich, Firewood Dealer. Ipswich. Pet. March 20. Ord. March 20.

MEARS, JOSEPH A., Wallington, Road Contractor. High Court. Pet. Feb. 17. Ord. March 28.

MELVILLE, C. LTD., St. James'-pl., S.W. High Court. Pet. Jan. 9. Ord. March 23.

MELVILLE, CHARLES DE LESLIE, Winchester. Winchester. Pet. Feb. 17. Ord. March 23.

MITCHELL, CHARLES T., Sedgley, Staffs. Dudley. Pet. Jan. 18. Ord. Feb. 2. Ord. March 28.

MONKEHOUSE, GEORGE K., Greenhithe, Kent, Coal Merchant. Rochester. Pet. March 26. Ord. March 26.

MYER GROVIC & CO., Bishopsgate. High Court. Pet. March 2. Ord. March 23.

NANNUCI, G., Aldersgate-st., Hat Importer. High Court. Pet. March 2. Ord. March 28.

NICKSON, JOHN D., Barrow-in-Furness, Jeweller. Barrow-in-Furness. Pet. March 28. Ord. March 27.

O'CONNOR, CHARLES W., Shaftesbury-av. High Court. Pet. March 26. Ord. March 26.

PARKER, AMOS H., Sidlesham, nr. Chichester, Builder. Brighton. Pet. March 26. Ord. March 26.

PAYNTER, F., Kensal Rise. High Court. Pet. Feb. 2. Ord. March 23.

POWELL, PERCY C., Brockley, Coat Hanger Manufacturer. Greenwich. Pet. March 27. Ord. March 27.

RAWSON, EGERTON W., Wisbech Saint Peter, Butcher. King's Lynn. Pet. March 27. Ord. March 27.

ROBINSON, ALBERT W., Wolsingham, Durham, Frutier and Confectioner. Durham. Pet. March 28. Ord. March 28.

ROBINSON, BERNARD, Leeds, Fruit and Potato Merchant. Wakefield. Pet. March 27. Ord. March 27.

RUFF, THOMAS W., Walsall, Leather Goods Manufacturer. Walsall. Pet. March 26. Ord. March 26.

SAGER, L., East-nd., Walworth, Grocer. High Court. Pet. March 12. Ord. March 26.

SANDERS, EDWARD, and SANDERS, EDWARD G., Maidstone, Hanlage Contractors. Maidstone. Pet. March 26. Ord. March 26.

SELDON, HERBERT H., Wombwell, nr. Barnsley, Licensed Victualler. Barnsley. Pet. March 27. Ord. March 27.

SPENCE, FREDERICK, Meadowfield, Durham, Painter. Durham. Pet. March 26. Ord. March 26.

STENTON, ROBERT A., Luddington, nr. Goole, Yorks, Farmer. Wakefield. Pet. March 28. Ord. March 28.

THOMPSON, LANCELOT, Askam-in-Furness, Motor Proprietor. Barrow-in-Furness. Pet. March 26. Ord. March 26.

TURNER, WILLIAM, Nottingham, Provision Salesman. Nottingham. Pet. March 19. Ord. March 28.

UNDERWOOD, JOHN, Billingham, Lincoln, Farmer. Boston. Pet. March 9. Ord. March 23.

WADELEY, WILLIAM, Spore, Norfolk, Farmer. King's Lynn. Pet. March 27. Ord. March 27.

WASEY, WILLIAM, Durham, Saddler. Durham. Pet. March 28. Ord. March 28.

WASSERMAN, SAMUEL, Harwich, Fancy Draper. Colchester. Pet. March 22. Ord. March 22.

WILLIAMS, ALBERT, Corwen, Merioneth, Milk Purveyor. Wrexham. Pet. March 28. Ord. March 28.

Amended Notice substituted for that published in the *London Gazette* of March 20, 1923.

SCARAMANGA, NICHOLAS COCO, Manchester. Manchester. Pet. March 16. Ord. March 16.

London Gazette.—TUESDAY, April 3.

BENTLEY, WILLIAM H. G., Birmingham, Upholsterer. Birmingham. Pet. March 29. Ord. March 29.

BIRCHALE, ELEANORE A., Newcastle-upon-Tyne, Confectioner. Sunderland. Pet. March 29. Ord. March 29.

CHICK, ALFRED E, Balham, Grocer. Wandsworth. Pet. March 29. Ord. March 29.

HEMING, ERNEST E., Swansea. Swansea. Pet. Feb. 27. Ord. March 28.

JEBBETT, RICHARD F., Banbury, Motor Engineer. Banbury. Pet. March 29. Ord. March 29.

JESSETT, ALAN D., Cuckfield, Motor Engineer. Brighton. Pet. March 29. Ord. March 29.

JOHNSON, JAMES A., Harrogate, Engineer. Harrogate. Pet. March 29. Ord. March 29.

JONES, HENRY G., Winchester, Watchmaker and Jeweller. Winchester. Pet. March 28. Ord. March 28.

JONES, SAMUEL, and JONES, MARK, Hunstanton, General Dealers. King's Lynn. Pet. March 16. Ord. March 29.

KITCHING, JOHN W., Brigg, Great Grimsby. Pet. March 28. Ord. March 28.

PICKWORTH, RICHARD, Ludford, Lincs., Butcher. Lincoln. Pet. March 28. Ord. March 28.

ROBINSON, JAMES, Lightcliffe, Yorks, Golf Professional. Halifax. Pet. March 28. Ord. March 28.

ROBBINS, THOMAS, Blackpool, Director of Carac Ltd. Blackpool. Pet. March 14. Ord. March 28.

ROBERTS, EDWARD J., Swansea, Labourer. Swansea. Pet. March 29. Ord. March 29.

REAR, JOHN, Oldswinford, nr. Stourbridge, Maltster. Stourbridge. Pet. March 24. Ord. March 24.



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